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1838—1860.

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QUARTERLY JOURNAL
OF THE
STATISTICAL SOCIETY.

JUNE, 1861.

REPORT of the COUNCIL for the FINANCIAL YEAR ended 31st December, 1860, and for the SESSIONAL YEAR ended March, 1861, presented at the TWENTY-SEVENTH Anniversary Meeting of the STATISTICAL SOCIETY, held in the Society's Rooms, 12, St. James's Square, on Friday, 15th MARCH, 1861;—with the PROCEEDINGS of that Meeting.

SIR JOHN P. BOILEAU, BART., F.R.S., *Vice-President, in the Chair.*

REPORT.

"At the present time (March, 1861), the number of Fellows is 373—including 70 Life Members:—against 357 (including 70 Life Members)—at the same date 1860. During the twelve months now ended, the losses by resignations, deaths, and non-payments, have been 16, and the New Elections have been 32.

"The Income for the Year ended 31st December, 1860 (omitting the Banker's Balance from 1859), has been 706*l.*, and the Expenditure 787*l.* The Cash Balance to be carried to the current year, 1861, is 216*l.* The necessary expenses connected with the Meeting of the International Statistical Congress, in July last, has led to an extraordinary outlay, which will account for the preceding statement.

"The attendance at the Monthly Meetings has been larger than in former years; and the Meetings themselves have fully maintained the reputation they have so long enjoyed. The discussions which follow the papers read, increase in interest and importance.

“The following is the List of the Papers which have been read from March, 1860, to February, 1861:—

Mr. F. D. Fenton.—On the Aboriginal Inhabitants of New Zealand.

Mr. Newmarch.—On Indian Currency and Banking.

Mr. Purdy.—On the Statistics of the Poor Rate, before and since the Poor Law Amendment Act.

Mr. Hare.—On a New Statistical Method for ascertaining the Votes of Majorities.

Mr. T. B. Lloyd Baker.—On the Criminal Returns, 1854-9, with Special Reference to the Results of Reformatories.

Mr. J. T. Hammack.—On the International Statistical Congress, London, 1860.

Mr. Leone Levi.—On the Progress of the Public Expenditure of the United Kingdom.

Mr. Jourdan.—On the Effect of the Gold Supplies upon the Foreign Exchanges, and on the Price of Silver.

“In pursuance of the invitation of Her Majesty’s Government, and under the Presidency of the Prince Consort, the Fourth Session of the International Statistical Congress was held in London during the week commenced on 16th July last (1860.)

“The Council have the pleasure to state that the English Meeting of the Congress is generally admitted to have been distinguished for its highly useful and practical results, and for the successful manner in which the arrangements connected with it were conducted. The attendance of many eminent cultivators of Statistics and Political Economy at the Congress afforded to the Fellows of this Society the high gratification of becoming personally acquainted with foreign men of Science, whose names, in the majority of cases, had been long borne on the list of its Honorary Members. In concert with the Institute of Actuaries and the Actuaries’ Club, this Society had the pleasure of entertaining at Dinner, at the Freemasons’ Tavern, on the 19th July, the Official Delegates to the Congress, and many other persons connected with its proceedings. The party amounted on the whole to nearly two hundred persons.

“The timely and admirable address of the Prince Consort in his capacity of President of the Congress—full of excellent reasoning and the happiest illustrations—has already appeared in the *Journal* of September last; and Mr. Hammack—one of the General Secretaries of the Congress—has contributed to the *Journal* issued during the present month of March (1861), a lucid and interesting summary of the proceedings of the several Sections into which the general body was divided.

“The Council believe that they are fully justified in describing the effect of the Meeting of the Congress in this country to have been highly beneficial in leading the English public to form more just notions of the utility and importance of sound methods of Statistical inquiry than have hitherto been generally entertained.

“They desire also, in the name of the Fellows of this Society, to convey to the large body of distinguished Foreign Visitors who attended the Congress, and who, without exception, manifested the most lively interest in the history and labours of this Society, the expression of their warmest acknowledgments and their best wishes.

“The proceedings of the Section (F) of Economic Science and Statistics, under the Presidency of Mr. Nassau Senior, at the Meeting of the British Association at Oxford, in June last, were of the usual interesting character; and the Fourth Meeting of the National Association for the Promotion of Social Science, held at Glasgow, in September last, was probably one of the largest and most remarkable series of popular assemblies and discussions hitherto held in this country in connection with questions which depend in so large a degree upon Statistical data.

“The Council have no difficulty in concluding this Report with an assurance that the Society, in all its parts, is vigorous, healthy, and progressive. It has not the command of large pecuniary resources—it has neither endowment nor exclusive privileges, nor official rank of any kind whatever. Its income and its proceedings are wholly sustained by the voluntary efforts of men drawn together by a common pursuit of knowledge, and by a common desire to promote the discovery of truth. And whatever valuable results may have been achieved during its career of nearly thirty years, must be attributed to the energy which springs from freedom, and the progress which waits on self-reliance.”

Mr. Bohn, in moving the adoption of the Report, together with the Abstract of Receipts and Payments, and the Auditors’ Report, noticed the good effect which the Meeting of the Congress had produced; and observed that though it had been attended with a little outlay, it could not fail to have a beneficial influence on the promotion of the study of Statistics, and consequently on this Society. Many of the Foreign Delegates who had attended the Congress, had told him, that nothing that had happened during their visit to England, had given them so much satisfaction as their reception by the Statistical Society.

The Resolution having been seconded, was carried unanimously.

A Ballot was taken for the election of a President, Council, and Officers, for the ensuing twelvemonth, and the following was declared to be the List, viz.:—

COUNCIL AND OFFICERS FOR 1861-62.

President.

RIGHT HON. SIR JOHN S. PAKINGTON, BART., M.P.

Council.

Charles Babbage, M.A., F.R.S.
James Bird, M.D.
Sir John Peter Boileau, Bart., F.R.S.
Samuel Brown
William Camps, M.D.
David Chadwick
Edward Cheshire
The Right Hon. W. F. Cowper, M.P.
*The Right Hon. T. H. Sotheron Est-
court, M.P.*
William Farr, M.D., D.C.L., F.R.S.
Joseph John Fox
James William Gilbert, F.R.S.
Sir Francis Henry Goldsmid, Bart., MP.,
Q.C.
William Augustus Guy, M.B.
James Thomas Hammack

The Right Hon. the Earl of Harrowby.
Frederick Hendriks
James Heywood, F.R.S.
William Barwick Hodgo
Charles Jellicoe
Leone Levi, F.S.A.
William Golden Lumley, LL.M.
The Rt. Hon. Holt Mackenzie, F.R.G.S.
William Newmarch
The Right Hon. Sir John Somerset
Pakington, Bart., M.P.
William Pollard Urquhart, M.P.
Frederick Purdy
Rev. J. E. Thorold Rogers, M.A.
Right Hon. Lord Stanley, M.P.
Colonel W. H. Sykes, M.P., F.R.S.
Richard Valpy

The names of the New Members of the Council are given in Italics.

Treasurer.

William Farr, M.D., D.C.L., F.R.S.

Honorary Secretaries.

William Newmarch | William Augustus Guy, M.B. | William G. Lumley.

Upon the recommendation of the Council, the following

Alteration of Clause V, of the Regulations of the Society, relating to the election of Foreign Honorary and Corresponding Members, by the insertion in line 9 of the words "with a written statement of the qualifications, offices held "by, and published works of, such Foreigners," between the words "thereof" and "shall," was agreed to.

A vote of thanks to the retiring President, Council, and Officers, for their services during the past year, having been carried,

The CHAIRMAN, in returning thanks, expressed his satisfaction at the successful nature of the proceedings of the late Congress. The admirable Inaugural Address delivered by the Prince Consort on that occasion, was, with the consent of His Royal Highness, about to be reprinted from the Society's *Journal* and circulated through the country. This would tend to forward the views of the Society, and extend a knowledge of its objects which had not hitherto been generally understood.

The proceedings terminated with a vote of thanks to the Chair.

The following is the Report of the Auditors:—

"The Auditors appointed to examine the Accounts of the Statistical Society for the year 1860, herewith

"REPORT:—

"That they have carefully compared the Entries in the Books with the several Vouchers for the same, from the 1st January to the 31st December, 1860, and find them perfectly correct; showing the *Receipts* (including a Balance of 297l. 5s. 2d. from 1859) to have been 1,003l. 11s. 5d., and the *Payments* 787l. 15s. 9d., leaving a Balance in favour of the Society of 215l. 15s. 8d.

"They have also had laid before them an Estimate, made by the Council, of the *Assets* and *Liabilities* of the Society, the *former* amounting to 1,803l. 15s. 8d., and the *latter* to 126l. 12s. 9d.,—showing a Balance in favour of the Society of 1,677l. 2s. 11d.

"They find that at the end of 1859, the number of Fellows was 358, of whom 18 Died, Withdrew, or became Defaulters, and 34 new Fellows were elected during the year 1860, leaving 374 as the number on the list on the 31st December, 1860.

(Signed)

"SAMUEL BROWN,
"CORNELIUS WALFORD, } *Auditors.*
"HENRY BARRY HYDE,

London, 24th January, 1861.

The statement of Receipts and Payments, and Assets and Liabilities, is as follows:—

(I.)—RECEIPTS and PAYMENTS of the STATISTICAL SOCIETY for the YEAR 1860.

RECEIPTS.		PAYMENTS.	
	£ s. d.		£ s. d.
Balance in Bank, 31st December, 1859..	297 5 2	Rent.....	75 - -
		Salaries	175 7 11
1860.		Printing <i>Journal</i>	258 - 4
Dividends.....	29 8 4	Advertising	27 10 1
Subscriptions:—		Library	21 2 1
272 for 1860 at £2 2s. ..	£571 4 -	Index and Catalogue	4 7 4
Arrears—8 at £2 2s. ..	16 16 -	Stationery and Sundry Printing	50 11 1
	588 - -	Postage and Receipt Stamps	16 10 1
<i>Journal</i> Sales	67 13 11	Incidental Expenses	28 19 1
Advertisements in <i>Journal</i>	21 9 -	Ordinary Meetings	23 14 -
		Fire and Light	25 2 1
		Furniture and Repairs	5 - 1
		Special Outlay (Hallam Testimonial)	5 - -
		Congress Dinner Expenses.....	41 9 -
			787 15 1
		Balance in Bank carried to 1861	215 15 1
			£1,003 11 5

(II.)—BALANCE SHEET of ASSETS and LIABILITIES on 31st DECEMBER, 1860.

LIABILITIES.		ASSETS.	
	£ s. d.		£ s. d.
Printing <i>Journal</i> for December, 1860 } (say)	85 - -	Cash Balance	215 15 1
Stationery and Sundry Printing.....	14 12 3	Investments:—	
Advertising December <i>Journal</i>	6 10 -	3 per Cent. Consols ... cost £300	
Index and Catalogue	10 - 6	New 3 per Cents.	567 - -
Grant for Portrait Frame	10 10 -	Property (Estimated Value):—	
	126 12 9	Books in Library.....	£400
		<i>Journals</i> in Stock	200
		Furniture	100
			700 - -
Balance in favour of Society . . .	1,077 2 11	Arrears due and recoverable (say) ..	21 - -
			£1,803 15 1
	£1803 15 8		

ON TAXES UPON ENJOYMENTS. (*Impôts sur les Jouissances.*)

By M. ESQUIROU DE PARIEU, Vice-President of the French Imperial Council of State, &c., &c.*

[Read to the Statistical Society of London, Tuesday, 19th March, 1861.]

THE majority of writers who have treated upon financial questions and upon direct taxation in particular, have concerned themselves chiefly, I might say almost exclusively, with taxes on capital and income, as forming the most considerable part of public wealth.

There exists, however, property which legislators have considered as a suitable basis for the levy of equitable and legitimate contributions.

An individual possesses carriages, horses, and dogs as articles of luxury. He employs the services of a numerous retinue. He rents a costly house in town.

These animals are probably his own property. This lease of a house, these various personal services, *belong* to him for a time, that is, so long as he has the needful resources for their hire.

Nevertheless, although these different objects of enjoyment are manifestly the signs of wealth, they do not contain its legitimate elements. They suggest the existence of competent means but do not constitute them.

It is true that they are the habitual characteristics of wealth, but this is through the expenses they give rise to, and not through the profits they procure. So true indeed is this, that the legislator does not seek who is the proprietor of such objects, but solely who is their employer. And, in another point of view, the same object which is taxed because it is employed for a certain use, will cease to be so if it receive a different appropriation. An animal may be taxed because used for personal enjoyment, which shall cease to be so when devoted to the improvement of a landed property and thereby likened to those animals which an Italian financier has declared to be untaxable separately from the soil, because they are neither more nor less than *animated plants*.

It appears to us impossible, notwithstanding the confusion sometimes made between objects of luxury possessed under the title of proprietorship, and other goods of which the fortune of contribu-

* This paper has been written by M. de Parieu, as a contribution for insertion in English, in the transactions of the Statistical Society of London; and the translation from the French has been made at M. de Parieu's request, by Mr. Frederick Hendriks, who also annexes a few notes, distinguished by the affix of the letter (H).

ories is composed,* to class and to confound amongst taxes imposed upon property the taxes levied on account of these enjoyments, and which certain economists have, on the contrary, included in the class of taxes upon expenses and consumption.†

On the other hand, it is not less difficult to thoroughly inter-mingle taxes levied on such articles of luxury and of convenience with taxes upon consumption. It is not simply a fortuitous consumption but a continuous enjoyment which legislators have wished to reach at a certain point when they have taxed rents of houses, horses, and servants. And this difference in the nature of the employment has induced another just as important in the method of imposition of the tax thereon. Taxes upon consumption are indirect, because it is impossible to seek for the consumer on account of the instantaneous character of the fact which severs his connection with the object consumed. Taxes upon the objects of which we are now speaking are, contrariwise, direct, and can be levied, like other direct contributions, upon continuous connection resumed in nominative and annual schedules of employment. We therefore participate in the opinion of the authorities who have most reflected on the subject, that such taxes ought to form a special category. We cannot satisfactorily characterize it by *luxury*, a term suggested by the greater part of the objects subjected to such taxes, for although it be a usual characteristic of the objects embraced by these taxes, it is not an absolutely general one, and the moderate rent of a house, a dog, a servant, sometimes reached by these taxes, do not truly constitute objects of luxury. Even when such taxes bear upon objects possessed by title of proprietorship, it is the comfort which results from them rather than the value which attaches to them that the legislator endeavours to reach. Often does he even tax the fact of the enjoyment of these objects separately from their proprietorship. It seems to us, therefore, that they may be grouped under the common title of *Taxes upon Enjoyments* (*Impôts sur les jouissances*). This class of taxes comprises all those which have sometimes been termed *sumptuary*, as well as certain taxes to which the application of such a name would appear to arise from mere systematic procedure.

We have considered that we may comprise in this category of taxes upon enjoyments, taxes which, like those upon doors and windows, might, if they were looked upon in an isolated manner, be appended, if necessary, to the land tax (doors and windows being obligatory accessories to habitations). According to most legislations the occupier is more or less obliged to pay such taxes. In

* For example, ornamental furniture has generally been comprised in the general taxes upon capital.

† Rau, seq. 8.

France, for example, the tax relating to doors and windows has been laid to the charge of the proprietors, but the occupiers are subjected to a claim on the part of the latter. And it was the occupiers who, in Great Britain, paid the *window tax* when it was in force there.

Taxes upon enjoyments, generally occupy a rather limited place in financial systems, which is revealed to us by the statistics of the present time, and above all by the history of the past. M. Dureau de la Malle makes us, however, acquainted with the existence amongst the Romans of a tax upon windows, and M. Levasseur translates the *ostiarium* under the Roman Empire by the words "tax upon doors and windows."*

These taxes (upon enjoyments) have, besides, this great utility, that they touch certain fortunes which, in the organization of public contributions, frequently escape other direct taxes.

Great Britain, Belgium, and the Netherlands, are the countries in which taxes upon enjoyments are most developed; in the first country, under the name of assessed taxes, in the second as forming the different branches of taxation called *impôt personnel*. The assessed taxes (in Great Britain), separately from the land tax, which is joined with them in the divisions of the English budget, produced in 1843, 3,225,919*l.* This sum was about one-third of what was produced by the whole of the British direct taxes, if we regard as such the assessed taxes, the land tax, and the income tax.† The same proportion is found approximatively in the Netherlands and Belgium, between the *impôt personnel* and the total of the direct taxes,‡ whilst, in France, the analogous contributions, that is to say, the *contribution personnelle et mobilière*, and that from doors and

* "Economie Politique des Romains," tom. ii, p. 487. "Histoire des Classes Ouvrières en France," tom. i, pp. 73, 74.

† Produce of the land tax in 1843, 1,159,149*l.*; and of the income tax in 1843, 5,387,455*l.* (The figures for more recent years than those referred to by M. de Parieu—at least for all those since 1853 inclusive—have disturbed the proportion of one-third which he refers to, as the ratio borne by the assessed taxes to the whole of the British direct taxes. The proportion of one-third would, it is true, still be nearly applicable to those years in which our English budgets enable a 5*d.* in the pound income tax to satisfy the demands of Mr. Chancellor of the Exchequer. But this comparatively happy state of things has only occurred once since 1853, viz., in 1858-9, when the rate was 5*d.*, and 2½*d.* only in Schedule B, i.e., to occupiers of land. In all the other eight years the rate has varied from 16*d.* to 10*d.* (one year at 9*d.* excepted). And at the present 10*d.* rate—from which there is so little prospect of speedy release—the ratio referred to by M. de Parieu becomes about *one-sixth* instead of one-third. The following statistics are in point. In the last financial year, ended 31st March, 1860, the gross receipt from assessed taxes was 2,099,621*l.*; from land tax 1,141,486*l.*; from income tax 9,789,483*l.* The total, therefore, was about 13,030,000*l.*; and the assessed taxes being, as stated, about 2,100,000*l.*, the ratio they bore to this total was very nearly one-sixth.—(H.)

‡ In the Netherlands budget of 1850, out of a total of 18,400,000 florins of produce expected from the three direct taxes, land, personal, and patent, the per-

windows, represent only about the fourth of the total of direct taxation, and even a proportion much below this fourth if we cut off from the *contribution personnelle et mobilière* all that which corresponds with a properly speaking *personal* poll tax.

Taxes upon enjoyments are of very ancient origin in the Netherlands. They have played a tolerably great part in the fiscal system of the ancient United Provinces, in the intermediary system introduced in 1805, and also in the actually existing institutions of the Netherlands.* The six classes of the Belgian and Netherlandish personal tax contain, in themselves alone, a nearly complete framework of the various taxes upon enjoyments known amongst different nations. The six classes comprise in fact: 1st. Habitations; 2nd. Doors and windows; 3rd. Chimnies; 4th. Moveable objects (*objets mobiliers*); 5th. Servants; 6th. Horses. By annexing to the fourth category all articles of luxury, material and inanimate, and to the sixth the different animals taxed in various countries, and the different means of conveyance which aid in the usefulness obtained through horse labour, the six classes embrace in reality almost everything the enjoyment of which has become the subject of taxation.

In following, approximatively, the same order, let us examine the principal facts which belong to the history of contributions from enjoyments, and let us begin by the taxes upon the rents of houses, upon chimnies, upon doors and windows, which constitute the first divisions of the subject.

These taxes, which it is very difficult to isolate absolutely one from the other in studying their development, because they have sometimes replaced each other mutually, have this particular and common to them all, that they appear to form a collateral use with the land tax upon buildings.

What is different in them, however, and which constitutes their individual character is, that they are generally at the charge of the occupiers; in such manner that the house of habitation is burdened as capital or source of income in the hands of the proprietor, and as the occasion of expense in the hands of the occupier. M. Sismondi has said with reason, that the window tax, ranked in France amongst the direct taxes, was rather a tax upon the consumption of the houses (*Nouveaux principes d'Economie Politique*, tom. ii, p. 204). Taxes upon habitations and their accessories are the most productive of all impositions upon luxury.

Sinclair discovered in the annals of the Lower Empire, traces of

sonal tax figured for 5,988,000 florins. "Bijlagen tot het verslag der handelingen van de tweede Kamer der Staten General, 1849-50," tom. ii, p. 44. In Belgium, according to the budget of 1854, the *impôt personnel* gave 9,460,000 fr. out of 31,317,750 fr. produced by the direct taxes.

* "Engels," pp. 114, 130, 134, 145, 153, 185, 186, 188, &c.

tax upon chimnies established by Comnenus. He has likewise cited a tax upon rents of houses levied by Margaret, Queen of Denmark and of Norway,* and then recalls to notice that which was paid in England.

It is known that the *impôt foncier* under its last form of land tax was established in Great Britain in 1689. Its incidence upon houses in the hands of the proprietor was in the same proportion as upon lands†.

Even before the epoch last referred to, they had taken occasion, in Great Britain, to tax habitations at the charge rather of those who had the enjoyment of them, than of those who were their proprietors. An *impôt sur les foyers* (Hearth-money) was established in the seventeenth century, and it had, on the footing of 2s. per hearth, produced 162,882*l.* in 1661, and 200,000*l.* in 1685.

This tax had become very unpopular. The collector had to enter every room in the house to verify the taxable object. These domiciliary visits rendered the tax odious, and Colonel Birch declared that it was "a badge of slavery by which a freeholder was not left in "England."

William III, upon his entry into Great Britain, hastened to abolish this unpopular tax, and his decision in this respect was so opportune that James II, when endeavouring to regain his throne, had to make up his mind to confirm it.‡

Nevertheless, the hearth tax still kept up in Ireland in Sinclair's time,§ was replaced by an analogous tax in Great Britain.

Houses, although already under the incidence of the land tax, became, by an Act of the 7th year of the reign of William III, subject to a special tax.||

Each house, simple cottages excepted, had to bear a contribution of 2s. per annum. The tax amounted to 6s. for houses which had more than nine windows, and to 8s. for those which had above nineteen. "The number of windows might," according to Adam Smith's remark, "be counted from outside, and if need be, without one's "being obliged to enter all the rooms of the habitations."

The tax was assessed by the Land Tax Commissioners, and was payable half-yearly; it was at the charge of the persons inhabiting the house.

This new tax itself had to give way to another form of taxation: the *window tax*, which successively underwent various alterations and augmentations, and is often cited by English authors of the eighteenth century. *Burgoyne*, in his comedy of the *Heiress*, alludes to a window

* Analysis of the sources of public revenue.

† "Adam Smith," English edition of, 1786, vol. iii, p. 288.

‡ "Tayler," p. 31.

§ "Macaulay," French translation, tom. i, p. 34, and tom. ii, p. 127.

|| Analysis of the sources of public revenue, &c., p. 78, "Tomlin's Law Dictionary," &c., Taxes.

condemned by the parsimony of a contributory, and Adam Smith relates that at the time he was writing his book upon the "Wealth of Nations," in 1775, the tax consisted, besides the payment of 3s. per annum in England, and of 1s. in Scotland, of a progressive duty which varied from the rate of 2d. per window for houses not containing more than seven windows, up to the rate of 2s. per window for houses having twenty-five windows or a larger number.*

The two elements of tax upon houses and tax upon windows, thus existing in Adam Smith's time, were subsequently respectively opposed to each other. Sixty years later the window tax was greatly reduced; it was even suppressed for houses not having more than six windows, and not representing a rental value of more than 5l. per annum. As to the house tax, it was reduced upon habitations of a rental value of more than 10l., and was at the charge of inhabitants and tenants. Its produce in 1836 was 1,262,751l., and it was entirely abolished by chap. ix of the Statutes 4 and 5 William IV.†

But, in 1851, the state of things was reversed by the suppression of the window tax and the re-establishment of the house tax at the rate of 9d. in the pound of the rent upon inhabited houses, and at 6d. upon those occupied by tenants or by tradesmen. Houses not producing a rental exceeding 20l. per annum, were exempted, and it was thus expected to have 3,100,000 houses out of 3,500,000 withdrawn from the incidence of the tax.‡

The produce of the tax was estimated at 600,000l., which is a little under one-third of the produce of the suppressed window tax.§ But, in fact, the produce in 1852 was 707,016l. on 461,919 houses.|| This tax is a burden upon tenants; it is what the English call a tenant's tax.¶

* "Smith," tom. iii, p. 290.

† Ibid., tom. iii, p. 290.

‡ "Tomlin's Law Dictionary," Vo. Taxes; and "Woorthuysen," tom. i, p. 49 of his Dutch work upon Direct Taxes.

§ Tayler, "History of Taxation," p. 120.

|| "Accounts and Papers; Finance," 1852, p. 401. The details are as follows:—

	Number of Houses Charged at 6d. in the £.	Amount of Duty.	Number of Houses Charged at 9d.	Amount of Duty.
England and Wales	179,234	£ 200,183	252,213	£ 463,204
Scotland	6,377	5,289	24,095	38,341
Houses at 9d.	185,611	205,472	276,308	501,545
	276,308	501,545	—	—
Total number of houses	461,919	707,017	—	—

N.B.—In the year ended 31st March, 1859, the total duty was 763,941l., and in the year ended 31st March, 1860, it amounted to 796,810l. These were gross receipts.—(H.)

¶ Tayler, "Hist. of Taxation," tabular view of taxes repealed and imposed, p. 7.

Mr. McCulloch (p. 66), criticizes the immunity of houses under 10l. or under 20l. rent, according to the terms of the English laws at different epochs. Mr. McCulloch, who justifies the tax upon houses as a tax upon presumed income paid by the tenant (p. 67), and who does not even absolutely reject a certain graduation in the scale of this tax (p. 65), appears to forget that an income tax by its very nature, suffers the existence of a certain *minimum*, by the simple circumstance that it has relation to the aggregate of the personal position, which is not the case with real taxes.

It is by following out this principle that certain towns in France have been authorized to redeem by a previously settled deduction from the produce of their *octroi*, the assessments on moveable property (*les cotes mobilières*) under a certain figure.

The *contribution des portes et fenêtres* introduced into France by the Law of 4 *Frimaire*, year 7, in imitation of the window duty of England, and which had also, perhaps, some national precedent, has undergone a tolerably large number of modifications resulting from ulterior laws.

Voltaire (*Siecle de Louis XIV*), in the chapter on the situation of France, speaks of a tax upon gateways (*portes cochères*), imposed by Cardinal Richelieu in time of war.

The following is according to the most recent state of the law, the present assessment on doors and windows, and its incidence.

The tariff of the Law of 1832 is divided into two parts:—

The first part relates to houses with from one to five openings exclusively.

The tax is regulated according to the number of openings and the population, following the annexed system:

In towns and *communes* under 5,000 souls,—one opening, 30 centimes; two openings 45 centimes; three openings 90 centimes; four openings 1 franc 60 centimes; five openings 2 francs 50 centimes.

In towns of 10,000 to 25,000 souls, of 25,000 to 50,000, of 50,000 to 100,000 and in those of more than 100,000 souls, analogous proportions, but of a higher amount, apply to the different numbers of openings. The maximum is fixed at 8 francs 50 centimes, for houses with five openings in towns above 100,000 souls.

The second part of the tariff, which relates to houses with six or more openings, is subdivided into three sections, according to the nature and position of the openings, viz.:—

1. Gates for coaches, carts, and warehouses. The duty increases according to six scales, from 1 fr. 60 c., in towns of under 5,000 souls, up to 18 fr. 80 c., in towns of upwards of 100,000 souls.

2. Ordinary doors and windows of the ground floor (*rez-de-chaussée*), of the mezzanine floor (*entresol*), and of the first two stories.

The duty increases from 60 c. to 1 fr. 80 c., taking the six classes of towns according to their population.

3. Windows of the third story and of higher stories.

The tax is fixed at 60 c. in the towns and communes having less than 5,000 souls, and at 75 c. in all others.

It will be perceived that this classification has been conceived with the view of avoiding the reproach of inequality constantly advanced against the door and window tax, since, side by side with the proportion resulting from the number of windows, the legislator has grouped the several other differential and graduated elements consisting in,—the population of the place, the dimension of the house resulting from the aggregate of its openings, and finally the nature and position itself of such openings.

It was scarcely possible to go further in these efforts to render the contribution assessed upon doors and windows proportionate to the presumed means of the inhabitants of a house.

Nevertheless one has proceeded beyond that point, and by the financial laws of the period 1852, and of the period 1855 and 1856, the Municipal Councils of Paris, Lyons, and Bordeaux, have been authorized to establish, for the subdivision of the contingent from these towns, a special tariff in the door and window tax, combined in such a way as to take simultaneous account of the rental value and of the number of openings.

It is necessary, however, to admit that this measure has been nearly equivalent to the transformation of a part of the tax upon doors and windows, in the towns in question, into a supplement to the tax on moveable property.

The door and window tax has been alternately one of quotaship and of subdivision; from 1832 it has definitively preserved this latter character. Its total amount rose, from 22 million francs in 1832, to 25,263,571 francs in 1850, as the result of the application of Art. II of the Law of 17th August, 1839, upon new constructions.*

* The door and window tax, according to the French budget of 1859, produced 42,500,000 francs (1,700,000*l.*). This was made up of 27,900,000 francs (1,116,000*l.*) taxation according to the ordinary scale of assessment, and of 14,600,000 francs (584,000*l.*) additional special extra taxation of the year, to make up deficiencies as required by the financial law. The last statistics of doors and windows (*i.e.* of the taxable surface) are for 1846, and are to be found in detail in the official "Statistique de la France," second series, 1855, "Territoire et Population." Without going into the minutiae of subdivisions according to numbers of houses having one, two, or more openings, &c., it may be noted that the inhabited houses were set down, in 1846, at 7,462,545, and the openings of these houses (that is, their doors and windows), at 44,283,363.

It is further observable that the Door and Window Tax of France appears from the latest available statement above referred to, to be nearly equal in amount to that of the Window Tax of Great Britain at the date of its repeal in 1851, when its net produce was 1,879,000*l.*—(H.)

The contribution is exigible from the proprietors, lessees (*usufruitiers*), underletters (*fermiers*), and principal tenants of houses and factories (*usines*), saving the recourse of these parties from the principal lodgers for the reimbursement of the sums due in proportion to the localities they occupy. When the same building is occupied by the proprietor and by one or more tenants, or by several tenants only, the door and window tax, by a common custom, is discharged by the proprietors or lessees.*

The tax on doors and windows appears to have been established as a supplement to the *impôt mobilier* in 1798, and it is in this respect principally that it is considered a charge upon the tenant in the report of the Deputy Legrand, which preceded the Law of 4 Frimaire, year 7.†

Whilst the incidence of the tax upon doors and windows is upon the openings of buildings and factories (*usines*),‡ our *impôt mobilier* has for its basis the rental value of the parts of the building used for personal inhabitation.§

It is due, like the personal tax to which it is intimately allied in the system of distribution of our direct taxation, from each French subject or foreigner of either sex, in enjoyment of rights, not reputed to be indigent, and on account of every furnished house, situate in the commune of real domicile or in any other commune.

This contribution burdens simultaneously the proprietor and the lessee who exercise an *immobiliary* right over the house, and the simple tenant whose right, in the terms of our laws, preserves a purely *mobilier* character.

In 1837, out of a total of 34,000,058 francs of personal and *mobilier* contribution, the *impôt mobilier* had furnished 21,488,458

* Art. XII and XV of the Law of 4 Frimaire, year 7.

† *Vide* "Moniteur de l'an 7," p. 258.

‡ Art. II of the Law of 4 Frimaire, an 7. Another article of the same law exempts from the tax "doors and windows serving to light and ventilate barns, sheepfolds, stables, granaries, cellars, and other localities not appropriated to the habitation of man, as well as all the openings of the top or roof of inhabited houses." These regulations seemed to comprise all buildings devoted to industrial purposes; but Art. XIX of the Law of 4 Germinal, an 11, says, in a contrary sense, that the proprietors of manufactories shall be taxed only for the windows of their personal habitations, and those of their watchmen (*concierges*), and clerks. The distinction between *usines* and *manufactures*, often embarrass jurisprudence. But buildings appropriated to trade appear to have been submitted without difficulty to the door and window tax, although they do not serve as a basis for the assessment of the *impôt mobilier*. These varieties of incidence between the land, *mobilier*, and door and window taxes, oppose an obstacle to the fusion, sometimes wished for, of taxes otherwise related through their common object, which is property in buildings (*la propriété bâtie*).

§ Law of the 21st April, 1832, Art. XIII and XVII.

francs.* In 1850, the total of the two contributions amounted to 35,328,918 francs.†

The contribution upon the rental value of habitations owes its improper names of *contribution mobilière* to the circumstance of its having been considered by the French legislator as the only means of reaching mobilized fortune.

From 1791 it was attempted to tax, under such a form, this

* *Macarel et Boulatignier*, "De la Fortune Publique," tom. iii, p. 290.

† The *contribution personnelle et mobilière*, according to the French budget for 1859, yielded 69,000,000 francs (about 2,760,000*l.*), a total composed of 37,300,000 francs (1,492,000*l.* taxation according to the usual quotas of assessment, and of 31,700,000 francs (1,268,000*l.*) raised by additional centimes of taxation for the year.) The published statistics do not separate the *contribution personnelle* from the *contribution mobilière*. The latest division, that for 1837, above quoted by M. de Parieu, would seem to indicate, in round figures, say two-thirds, of the total for the *impôt mobilier*, and one-third for the *impôt personnel*. The latter is a very remarkable tax. Levied under the form of a tax upon revenue from labour, it partakes very much of the nature of the ancient English poll taxes. In fact, the combined *contribution personnelle mobilière* was intended to take the place of the repealed capitation tax of the old régime. Upon first consideration of the subject from an English point of view, it appears striking that a capitation tax which prior to the French Revolution was assessed upon the noble and *roturier* classes alone, and produced in 1783 about 41,500,000 *livres*, should, in the revolutionary period have been partly converted into what we may call a poll tax upon the million, and on further consideration, it appears even still more remarkable that the tax in question has been able to hold its place during the various political changes in France down to the present time.

M. Maurice Block, one of the Paris Corresponding Members of the Statistical Society of London, has, in the financial section of his recent work on the "Statistics of France (see 2nd vol., p. 370) given a convenient historical note on the incidence and method of assessment of the *impôt personnel*. He observes that the *contribution personnelle mobilière*, which takes the place of the ancient capitation, had its origin in the Law of 23rd November, 1790. It was destined to touch moveable income in the same way as the land tax had its incidence upon immoveable income. Moveable income being at that time valued, according to rather uncertain returns, at one-fifth of landed income (300 million francs), the new contribution was therefore, fixed at 60 million francs, made up of five distinct taxes, calculated upon *three days' labour*, upon the number of servants, upon that of horses, upon rents of houses, and finally upon the one-twentieth of presumed income. From 1791 to 1831, the *contribution personnelle mobilière* underwent numerous transformations. . . . According to the Law of 21st April, 1832, the *contribution personnelle* is fixed for each individual, at *three days' labour*; the value of the day's labour is determined, according to local circumstances, in each department, and for each *commune*, by the general council; it cannot be either under 50 centimes or above 1 franc 50 centimes. This would make the three days' assessment give a *minimum* contribution of 1 franc 50 centimes, increasing to a maximum of 4 francs 50 centimes.

The work of M. Block above mentioned may be confidently recommended to the notice of the Members of the Statistical Society as full of information of the most valuable kind, compressed with admirable order and industry into two volumes of nearly 1100 pages altogether. Its title is "Statistique de la France comparée avec les autres Etats de l'Europe," par Maurice Block, 2 vols. 8vo., Paris, Amyot, 1860. M. Block is in the French Civil Service (Office of the Minister of Agriculture, &c.), and is the author of several esteemed works on Statistics and on the theory and practice of Public Administration in all its branches.—(H.)

branch of wealth, which had previously been taken into consideration.*

The mobiliary quota is fixed, by the Law of 18 February, 1791, at the twentieth of the mobiliary revenue reckoned according to the rent. A house rent of 100 francs was taken as assuming a revenue of double that amount, of 100 to 150 francs, one of triple the amount, of 500 to 1,000 francs, one of quadruple, and so on.

The amount of the landed revenue (*revenu foncier*) on which the contributory established having paid his tax, was deducted from the revenue thus calculated upon the rent.

A contribution assessed on these foundations deserved logically, if not strictly, the name of *mobilière*. Now-a-days the tax upon the rental values does not in any respect deserve that name. It is only a mobiliary contribution in so far as it is not exclusively a landed one.

According to Art. X of the Law of 21st April, 1832, in towns which have an *octroi*, the personal and mobiliary contingent may be paid in whole or in part by the *caisses municipales* upon request to that effect made to the *préfets* by the municipal councils.

The portion to be levied by means of a list has to be distributed into a mobiliary quota only, at so many centimes per franc of rent of habitations, after deducting such insignificant rents as the municipal councils think right to exempt from the quota.

Determinations arrived at by the municipal councils must only be put into execution after having been approved by a royal ordinance.

Article XXXI of the Law of 21st April, 1832, stipulated that there should be submitted to the Chambers every five years a new scheme of division between the Departments, both for the personal and mobiliary contribution and for the contribution of doors and windows.

Article II of the Law of 14th July, 1839, renewing, with certain modifications, this provision, laid down that there should be submitted to the Chambers in the Session of 1842, and subsequently every ten years, a new scheme of distribution between the Departments, both of the personal and mobiliary contribution and of the contribution of doors and windows. This regulation has not been carried into execution on account of the difficulties which the operation of the enumeration in 1841 experienced. The Law of 4th August, 1844, abrogated Art. II of the Law of 1838, and prescribed solely a modification of the departmental contingents for

* The National Assembly, it was said in the legislative instruction of 13th January, 1791, knew besides that in several towns enlightened administrators had redistributed the ancient capitation by way of lodgings, and had found this means more adapted than any other for the prevention of inequalities and injustice.

the personal and mobiliary contribution according to the houses destroyed or constructed, and for the contribution of doors and windows according to the classification of communes in order of population.

The tax upon rent of houses has not been introduced into the system of public revenues in France under the name of a special tax, but as a particular form of general taxation of revenue. Ulterior circumstances have tended to the denaturalization of this theoretical signification, and to cause the character of a special tax to prevail in the case of an enjoyment which is very susceptible of serving for the basis of a tax.

It is observable, that the French legislators of the last century were anticipated by many in their disposition to make the habitation the outward criterion of the fortune of contributories; a point of view which explains why the tax upon rents of houses has received an extension in France which it does not possess in other countries.* Sir W. Petty, in his "Treatise on Taxes," often speaks of what he calls the excise accumulation or the tax upon one expenditure connected with several others, and in his sight the hearth tax appears the best tax of this kind, the taxable object being easy of variation—of a use the suppression of which is difficult,—and thus serving as the clearest basis of revenue.†

It is the same theory that appears to have inspired Matthew Decker, when he had the idea of making a tax upon house-rents the single tax possible for the wants of a given country.‡

* By Mr. Hofmann, for example, the tax upon rent, considered by itself, is allied with direct taxes through luxury. "Lodging," he observes, "is not in itself alone a luxury. But in the degree in which lodgings become more com-
"modious, and at the same time elegant and sumptuous, they manifest an expense
"which degenerates into luxury and even become one of the most costly manifesta-
"tions of this kind" (p. 233). Hence the disposition of this writer to concentrate
the tax upon house rents in important towns and for lodgings in upper stories
conformably in other respects with the practice of many of the large French towns.
—(Hofmann, pp. 237 and 244.)

† *Vide* chap. xv, entitled "Of Excise."

‡ The rather rare pamphlet of Matthew Decker, is entitled "Serious Con-
siderations on the several high Duties which the Nation in general (as well as its
"Trade in particular) labours under, with a proposal for preventing the running
"of goods, discharging the trader from any search, and raising the Publick
"Supplies by one Single Tax," by the late Sir Matthew Decker, Bart., seventh
edition, London, 1756 (32 pp. 8vo.) The first edition is dated London, 1743, and
also contains 32 pp. The writer's style is "By a well-wisher to the good people of
"Great Britain." The following extract is from p. 14:—"My proposal in short
"is this, that there be but one single excise duty in all Great Britain, and that
"upon houses." But one perceives that it is a kind of income tax, for he says
p. 19:—"The method I would point out for collecting this duty, is that every
"house in England which is either let for or inhabited by its owners worth 200l.
"a-year or upwards, or where the inhabitant is in possession of a real estate of
"1,000l. a-year or more, let the house he liveth in be great or small, should pay
"100l.; and that all houses may be ranged in their several classes, the lowest at

The tax upon house-rents, under the name of *personal tax*, had taken its place in the system of centralized taxation, established in the Netherlands at the beginning of the present century, upon the initiative of the Grand Pensionary, *Schimmel Penninck*. This tax now represents, in conjunction with the door and window tax and the tax upon chimnies, to which it is united,—the first three branches of the personal tax levied in the Netherlands since 1817.

This kind of tax is, as we have already had occasion to notice, a very ancient one in this country.

Our reference is to the hearth tax (*haarstede*), in Holland, from the year 1537. The proposition for its establishment was then rejected upon the attestation that such a tax touched the poor as heavily as it did the rich.*

In 1553 the tax was established on the footing of 6 stuyvers each hearth.†

After Holland was united to the French Empire our system of taxes was introduced into the Netherlands.

In the new system of taxes founded by the Laws of 1821 and 1822, and ulteriorly remodelled after the separation of Holland and Belgium, by the Dutch Laws of 1833, 1836, and 1843,‡ the personal tax has been settled upon the six bases which we have already noticed,§ and of which the first three relate to inhabitations of a higher rental value at certain fixed rates, having regard to the population of the commune.||

The first basis of the Dutch personal tax is the rental value, upon which the tax due by the inhabitants weighs in the proportion of 5 per cent.

The number of openings, combined with the population of the place, constitutes the second basis of the personal tax, without any

"5l., and the middle ones in proportion, with the addition of real estates annexed
"to them."

* "Over de Belastingen," &c., p. 99.

† "Over de Belastingen," &c., p. 108, and "Engel," p. 153 *et seq.* It results from what this author says (p. 95), that the other united provinces had taxes generally analogous with that of the province of Holland.

‡ The Law of 28th June, 1822, excepting slight modifications in the Laws of 20th December, 1831, and 12th May, 1837, has remained in force in Belgium. In 1849 it was proposed by the Minister of Finances of Belgium, to substitute carriages for house rent in the assessment of the personal tax, and to introduce into the Law of 1822 some changes, of which a few have an analogy with the Dutch modifications. The *minimum* of house rent applicable to the first four bases, was raised in such a manner as to exempt 400,000 houses out of the 700,000 enumerated in the kingdom.—(*Exposé des Motifs*, p. 7.)

§ *Vide* the subdivision of the produce of the personal tax in the budget of 1834, whence it results that the first three bases give nearly three-fourths of the total produce.

|| *Vide* respecting the various branches of the *impôt personnel*, the little compilation of M. Ciriaci. The Hague, 1813.

difference founded upon the storey to which the openings belong, nor upon the total number of openings to the house.*

The hearth tax, third basis of the personal tax, increases, on the contrary, progressively with reference to the number of hearths in the same lodging. Stoves (*les calorifères*) are considered as equivalent to a number of chimneys equal to that of the rooms they warm, deduction being made of rooms having a hearth already taxed.

The tax is of 35 centimes for a single hearth, and of 5 florins for each hearth when their number amounts to ten in the house and its dependencies, or in the departments occupied by the contributory, whether he be proprietor or tenant.

Ovens are not subjected to the tax.

Furniture had already been taxed† in the Dutch system of 1805, according to a graduated tariff, rising from 1 per cent. upon furniture worth from 500 to 4,000 florins up to 1½ per cent. upon furniture worth more than 8,000 florins.

Furniture (*mobilier*) used in agriculture and in industrial purposes, libraries, collections of pictures, and clothes in daily use, were not comprised in the furniture taxed; jewels, and articles of gold and silver, were only comprised in it to the extent of half their value.

Following the legislation relating to this fourth basis of the personal-tax, the tax has been made proportional on the footing of 1 per cent. The *minimum* exempt from tax is determined according to the rental value of the apartment where the furniture is deposited, and varies according to the population of the commune. Finally, the list of articles exempt has rather augmented than decreased. Jewels, watches, and articles of gold and silver are comprised in the exemptions for the whole of their value. The incidence of the tax is upon the enjoyment of the furniture, without any seeking for its proprietorship or for the length of the hiring. Contributories may avoid the valuation of their furniture by reckoning a determinate value of it through the application of a fixed co-efficient to the rental value of their lodging, according to the population.

If the Belgian and Dutch legislations have burdened with taxes the whole of the moveable furniture of habitations, many other States have levied taxes on certain special articles which can be reached in a direct way when their possession is, in its nature, enduring.

Details of this kind may be studied in the American budgets, in which one sees the tax upon watches, for example, figuring in the receipts of several States. There is something similar in Swedish

* Art. XIII of the Law of 18th June, 1822, established a distinction between the doors and windows of the ground floor, and of the first two stories, and higher stories, and of inhabited cellars in towns of more than 5,000 souls.

† "Engels," p. 138.

finances. The *allman Bevilling* has sometimes included taxes upon watches, and also upon furniture of mahogany and silk. A room with silk hangings paid 6 rixdalers in 1812.* These latter taxes, to which there has been something analogous in Hanover, I believe, belong to taxes upon lodgings. England has levied, like America and Sweden, taxes upon watches; but the experiment only lasted a year.†

Silver plate has not only been taxed by means of a mark-duty, as in England and France,‡ but also as an article of luxury in Prussia from 1809 to 1812.§

Games are taxed in various countries; cards are so in general by the indirect way of a stamp; this was the case, as well as with dice, in Holland in the eighteenth century.||

Skittles are taxed at Bremen;¶ billiards in the same city and at Geneva;** in England the tax upon hair-powder and armorial bearings are especially accessories of the tax upon servants and carriages.††

The Republic of Venice even taxed wigs;‡‡ and Charles XII, in his troubles, established a tax upon those who wore silk in the material of their clothes, or who wore wigs, or gilt swords.§§

By his edict of 23rd April, 1743, Frederick the Great abolished various singular taxes which were levied in Silesia, and which were probably raised by an indirect manner, such as taxes on boots and other coverings for the feet, as well as upon dancing.|||| There was a question in Holland about taxing flowers at the time when they had become in that country the object of an enthusiastic trade.¶¶

It can scarcely be known whether to place among taxes on enjoyments, or rather amongst indirect taxes on consumption, certain of such taxes, such as those upon boots and shoes, levied in Holland from 1674 to 1680.*** The same remark applies to the trifling stamp levied in that country upon articles of luxury,††† of which

* "Revue Contemporaine," Novembre, 1857.

† *Vide* the work entitled "l'Angleterre en 1800," printed at Cologne in 1801, p. 271, and the chronological compilation entitled "The Tablet of Memory," London, 1809, p. 120.

‡ McCulloch, "Taxation," p. 275. In the "School for Scandal," by Sheridan, allusion is made to the tax upon certain French plate (*vaisselle*); elsewhere the tax upon wrought plate (*argent travaillé*) is mentioned. According to the "Tablet of Memory," the Plate Act lasted from 1736 to 1780.

§ "Hofmann," p. 231.

|| "Engels," p. 145.

¶ "Reden," i, p. 1574.

** "Reden and Hottinger," p. 96.

†† "Rau," sect. 427, and *infra* what we have said respecting these taxes.

‡‡ Daru, "Histoire de Venise," tom. ii, p. 669, first edition.

§§ Voltaire, "Histoire de Charles XII." Sinclair "Analysis," p. 44.

|||| "Vie de Frédéric II," published 1778, Strasburg, Treuttell, pp. 221-3.

¶¶ Kerroux, "Abridgment of the History of Holland," p. 587.

*** "Engels," p. 140.

††† *Ibid.*, p. 194.

some, like watches and clocks, were objects of enjoyment rather than of consumption.

But the tax upon enjoyments did not stop there. After material objects it has reached animated beings, such as servants, whose presence (*entourage*) and services appeared a luxury which it was easy to have a hold upon. Taxes upon servants, however, have perhaps had birth from the poll-taxes which the master was held bound to pay for his servants. When capitations gave way to more just and better distributed taxes the number of servants came to be considered as the indices of the fortune of their masters, and this tax has acquired some development in certain countries. The Republic of Venice levied, at the period of the war of Chioggia, a tax of 3 *livres* of silver per month for each slave possessed by the citizens.*

In Holland, of which we must always speak as the classical land of fiscal science, taxes upon servants are of very ancient date. From the year 1636† a tax of 1 florin per head for each servant of either sex was established there under the name of *heeregeld*. In 1680, the tax was graduated and carried up to 6 florins per servant for citizens who were assessed at the 200th *denier* upon a value of 1,000 florins or less,‡ and to 3 florins per head for those who were less rich.

In 1749, the *heeregeld*, combined with another tax called *redemptiegeld* was established upon a progressive scale in proportion to the number of servants, the tariff being 4 florins for one servant, 14 for two, 24 for three, 36 for four, and 10 florins per servant when the number was above five.

In 1791 the progression was made more rapid, and at the same time its increase was indefinite, in such a manner that the tax of 6 florins for one servant amounted to 530 florins for twenty servants.

Workmen were subjected to a fixed duty of 3 florins per head. At the time of the establishment of the *système unitaire* of taxation in the Netherlands in 1805, the progression established by the Law of 1791 was moderated.§

The tax upon servants thus acclimatized by the usage of centuries, has been incorporated in the aggregate of the personal-tax, of which it constitutes the fifth element. In this new legislation servants and workmen have been divided into five classes.|| The first class comprises domestic servants attached to the person, the house, and the stable; the second, servants engaged in permanent garden work; the third, servants, helps, and apprentices of both sexes employed in the conduct of such undertakings as agriculture,

* "Daru," tom. iii, p. 79.

† "Engels," p. 130.

‡ Those who were recognized to possess 1,000 florins, were called half capitalists, and those who possessed 2,000 florins, complete capitalists.—("Engels," p. 144.)

§ "Engels," p. 186.

|| "Ciriaci," p. 17.

baking, butchery, pharmacy, &c., but classed as not belonging to manufacturers or to traffic. Prescriptions and minute conditions establish the limit between the third and the first class, relatively to agricultural servants rendering some personal services to their masters. The fourth class comprises servants attached to the care of stabling amongst agriculturists, doctors, clergymen, and public functionaries in certain fixed conditions, gardeners not included in the second class, chamber maids of from 15 to 18 years of age, workmen in the service of manufacturers and traffickers, and those in some other professions in which the masters paid a tax under the first class in respect of their horses.

The fifth class comprises servants taking care of houses in the absence of their masters.

The duty due in the first class increases progressively with the number of servants. It amounts to 5 florins for one servant and to 270 florins for twelve servants; the duty per servant above this number is 40 florins.

In the second class the duty is 15 florins for one gardener and 5 florins for an assistant gardener. In the third class the tax is 2 florins per head; in the fourth 3 florins; and in the fifth 6 florins.

Without desiring to mention the various details of the regulations respecting the assessment of the tax upon servants, we restrict ourselves to adding, that exemptions are consecrated by law as regards governors and governesses, under-masters and under-mistresses, employed in education; messengers and couriers not wearing livery, not living in their masters' houses and in the service of several; nurses, housemaids aged under 15 years, workmen of the third class aged more than 65 years, needle-women not working more than three days a-week in the same household, servants belonging to public educational or charitable institutions, servants and workmen related within the third degree to the masters whom they serve, workmen of manufacturers and traders but not giving them domestic services, finally, servants waiting single-handed upon persons supporting at home at least four children or grand-children who are minors.

Geneva derived, in 1846, 19,000 francs from a tax of an analogous nature.* Prittwitz and Hofmann also inform us that taxes upon servants have been levied in Prussia from 1810 to 1814, and they give us various details upon the subject.†

* "Der Staatshaushalt der Schweizerischen Eidgenossenschaft," by Hottinger, p. 96.

† For male servants employed in personal service, the tax was 6 dollars for one servant, 16 dollars for two, 30 dollars for three, 48 dollars for four, 75 dollars for five, and above that number 20 dollars per head. For female servants the tax was 4 dollars for two, 9 dollars for three, 16 dollars for four, 25 dollars for five, and 6 dollars per head if the number exceed five.—("Die Lehre von den Steuern," p. 229, by Prittwitz.)

Sweden has had taxes upon domestic chaplains, considered as luxuries enjoyed by the families who kept them. We only mention them here in this classification, which is necessarily somewhat systematic. Servants, properly so called, also gave occasion at the same period of 1812 for taxes increasing progressively with the number of domestics employed.*

Portugal has in its budget a tax upon *criados* (servants) *y cavalgaduras*.

The preceding review of taxes upon servants† leads us to objects rather frequently taxed in past history, viz., horses and carriages.

Antiquity affords traces of taxes upon carriages, and Nerva is stated to have abolished a heavy tax of this nature.‡ Passing from ancient times to the annals of barbarous people, we may at the present time point to the tax upon camels levied in various Turkish pachaliks.§

In the seventeenth century, in Holland, a tax was levied upon the proprietors of horses of 1 or 2 stuyvers per month, according to the age of the animals.|| At the same period carts and carriages were burdened with a tax established since 1671,¶ and which varied according to fixed categories from 2 stuyvers and 8 deniers up to 1 florin and 10 stuyvers per quarter.

In 1761 this tax merged into a new tax upon carriages, carts, chariots, horses, yachts, and pleasure-boats; a tax which answered the requirements of the impending war between the United Provinces and the coalition of France and England.

This tax was:—

	Florins.
For a carriage and six horses	100
„ „ four „	75
„ „ two „	50
„ a covered conveyance with four horses	65
„ „ two „	40
„ an uncovered conveyance, a chaise or calèche, with two horses.....	30
„ a chaise or calèche with one horse.....	20
„ a saddle horse	15
„ a town conveyance without horses	12 to 15
And at a later period, from.....	5 „ 15

* Article upon *l'impôt général de Suède* in the "Revue Contemporaine" for 1857.

† The statistics of taxation on servants in the *United Kingdom*, are hereafter noted.—(H.)

‡ *Vide* Sinclair, "Analysis of the Sources," &c., p. 80.

§ "Revue Contemporaine," tom. xxv, p. 65, first article of M. Poujade on the Finances of Turkey.

|| "Engels," p. 114.

¶ *Ibid.*, p. 134 *et seq.*

All those who paid the traffic-tax,* or who were obliged to keep horses in the exercise of their profession,—such as brewers, manufacturers of malt or oatmeal, dealers in oil, &c., were exempted from this tax. Yachts and pleasure-boats supported a tax of a twentieth part of their value.†

In 1749 there was added to the taxes under the regulations of 1671 a tax upon the letters-out of horses. This tax was 20 florins per horse, increasing gradually to 100 florins for five horses, and attained its maximum at 120 florins for six horses.

This legislation was replaced in 1791 by a tax called *plaisier geld*, levied upon all having for their own use, or letting to others, horses and pleasure-carriages or boats.

	Florins.
The tax was, for a four-wheeled carriage, belonging to a private person	150
With four horses	100 (in addition)
„ three „	80
„ two „	70
For a two-wheel carriage, with more than one horse	40
„ a carriage with one horse.....	30
„ a saddle horse	20
„ each horse other than carriage and saddle horses but suited to take the place of the latter	11

The letters-out of horses paid for—

One horse	22
Two horses	33
Three „	44
Eight „	140
Eight to ten horses	150
Ten to twelve „	160
Twelve to fifteen „	170
Fifteen to twenty „	190
Above twenty horses, for every four horses in addition	20
Vehicles and carts belonging to agriculturists, not upon springs, and with a single horse, those belonging to manufacturers of oatmeal, to butchers, and laundries, bore a tax of	5 10 st.
Proprietors and hirers out of yachts and pleasure boats payed a tax, the former, if of per 100 florins of value	5 10 st.
The latter, of per 100 florins of value	7

In 1805,‡ the tax was assessed upon pleasure horses, either saddle or draught horses, possessed, whether by title of proprietor—

* This tax, called *veergeld*, established in 1666, was one-fourth of the fares of the carriages or boats for the transit of passengers.—"Engels," p. 139.

† "Engels," p. 133.

‡ *Ibid.*, p. 186.

ship or hire, in the following progression which is somewhat remarkable for its intermittent character.

	Florins.
For the first horse	25
„ second „	45
„ third „	25
„ fourth „	75
„ fifth „	25
„ sixth „	115
And for each horse in addition	50

There was besides this, a duty of 6 florins upon the horses of traders, manufacturers, and bleachers (or washers of linen), and of 1 florin 10 upon horses employed in agriculture. This last duty was augmented to 5 florins if such animals were likewise employed for purposes of pleasure.

In the actually existing legislation respecting the horse tax which constitutes the sixth basis of the personal contribution, the animals are subject to the tax as soon as their dentition shows an age of 42 months, and they are divided into six classes.

The *first* class comprises pleasure horses (*les chevaux de luxe*), that is to say, saddle horses and those which are employed in drawing carriages upon springs. The duty is 25 florins for one horse, 55 florins for two, 80 florins for three, and 20 florins for each horse in addition. The duty is reduced by one-fifth in favour of persons inhabiting communes the population of which does not exceed 3,000 souls, who do not own more than two horses of the first class, and whose servants do not wear livery.

The *second* class includes (I.) horses up to the maximum of two, under the conditions fixed for the first class, but which are used by physicians, health officers, surgeons, and accoucheurs, all horses above two being referred to the first class (II.) The horse of a country clergyman harnessed to a carriage upon springs, his other horses being referred to the first class. (There is an indetermination between a *single* horse belonging to a country clergyman, whether it be harnessed to a carriage upon springs or kept as a riding horse only). (III.) The horse employed for a vehicle upon springs, but belonging to a functionary of the state obliged to keep horses in pursuance of the regulations of his profession, or belonging to a military man. Other horses under like conditions are ranked in the first class. Exemptions:—horses belonging to officers of the army or of the militia (*schuttery*), as well as to public functionaries conformably with regulations laid down, but which are not employed in drawing vehicles upon springs.

The duty of the second class is 15 florins per horse.

The *third* class comprises horses employed by agriculturists,

either as saddle horses or harnessed to spring vehicles without separate seat for the driver.

In this way is classed the horse of an agriculturist cultivating at least four acres of arable land, or eight acres of pasturage or of meadow, and similarly the two horses of the agriculturist cultivating at least ten acres of arable land or twenty acres of pasturage or meadow. Horses above such number and devoted to the same use remain in the first class.

As to horses solely used for agricultural purposes, they are entirely exempted from taxes.

The duty in the third class is 10 florins for one horse and 25 florins for two horses used for the saddle or for vehicles hung without springs of iron or steel. It goes down to 5 florins for one horse, and 16 florins for two horses harnessed to carriages hung in other ways.

The *fourth* class comprises horses, the services of which are hired as those of post-masters, proprietors of stages (*diligences*), job-masters, &c.

Nevertheless, horses let in a permanent manner to the same person, are referred to the first class, and the tax on them is paid by the hirer. Horses hired by the day to the same person, the average hiring being at least four days in the week, are also included in this category.

The duty in the fourth class is 8 florins per horse.

In the *fifth* class are ranked, under a duty of 3 florins per horse, horses employed in the service of manufactories and in industrial purposes, as well as in the transit of persons or of merchandize in vehicles not on springs. Horses, however, used in dragging boats containing merchandize, only pay but half of the duty assigned to the fifth class.

A *sixth* class has been established for horse dealers who do not employ the horses in their profession for hire or for harnessing to hung vehicles, according to the uses defined in the fourth and first class. The duty in the sixth class is 25 florins for each ten horses, fractions often being charged as ten.

A system analogous with that of Holland, has been preserved in the kingdom of BELGIUM, and M. Rau* estimates at 290,000 francs, the produce of the tax upon horses in that country.

In GREAT BRITAIN, the taxes upon servants, upon horses and carriages, and upon dogs, go as far back as the eighteenth century, and are brought together with other taxes of this nature, under the rubric of assessed taxes.

In 1693 the London vehicles for hire were submitted to taxation and placed under the administration of commissioners, in spite of the

* Sec. 427.

resistance of the coachmen's wives who congregated round Westminster and Whitehall, and hissed the members.*

In the eighteenth century, Smith mentioned a duty of 4*l.* sterling per annum, for the privilege of keeping a carriage, and this duty had been established in 1747. It was, at the close of the century, augmented to 9*l.* 12*s.*† The produce of the tax upon servants the origin of which goes back, it is said, to the year 1775,‡ was, in Great Britain, in 1843, 200,252*l.* according to McCulloch,§ and that of the tax upon horses and carriages 376,000*l.* for the former, and 428,904*l.* for the latter item.||

As it is known, the last Act regulating the assessed taxes in Great Britain is that of 20th August, 1853.

Schedule C relates to servants, Schedule D to carriages, Schedules E and F to horses and mules, Schedule G to dogs, Schedule I to persons wearing hair-powder, and Schedule K to armorial bearings.

The annual duty upon servants is 1*l.* 1*s.* for servants above 18 years of age, and 10*s.* 6*d.* for servants under 18 years of age. It is paid by the masters. The exempted are:—members of the royal family, officers of the land and marine forces for their servants who are soldiers, innkeepers, and letters of horses for certain of their servants.

The annual duty upon carriages is thus fixed, viz:—

	£	s.
Carriages with four wheels, if drawn by two or more horses or mules	3	10
Like carriages drawn by one horse or mule.....	2	-
Carriages with four wheels of less diameter than 30 inches, drawn by two or more ponies or mules less than 13 hands in height	1	15
Like carriages, &c., drawn by one pony or mule	1	-
Carriages with less than four wheels, drawn by two or more horses or mules	2	-
„ drawn by one horse or mule	-	15
„ „ one pony or mule less than 13 hands in height	-	10

Half of the above duties is charged where such carriages are kept and used, solely for the purpose of being let for hire.

* "Histoire de Guillaume III," par Macaulay; translated by Amédée Pichot, tom. ii, p. 217.

† See the "Wealth of Nations," translation by Garnier, tom. ii, p. 570, edit. 1843. See also the translation of Raumur's work, p. 312, and Sinclair's "History of the Public Revenue," ii, p. 29.

‡ "The Tablet of Memory," p. 116.

§ "Taxation," p. 486.

|| Ibid., p. 486. The duty upon servants produced in 1853, 183,542*l.* The number of persons assessed for this duty was 161,987, the number of servants charged with duty as kept by those persons was 209,512. In 1854 the duty was reduced; and the duty received in the last financial year ended 31st March, 1860, was 198,297*l.* The tax upon horses produced in the same year 358,686*l.*, and upon carriages 319,334*l.* Some of the falling off is attributable, when we compare the figures for 1843, to the reductions of duty from April, 1854, but more of it, doubtless, to railway communication having diminished the taxable surface.—(H.)

There are special duties of 2*l.* 6*s.* 8*d.* for carriages with four wheels, and 1*l.* 6*s.* 8*d.* for carriages with less than four wheels used by common carriers for the carriage of goods, and occasionally of passengers. The exemptions are carriages of members of the royal family, public vehicles for which a license is paid, carriages used exclusively in agriculture, even if they are also employed for the conveyance of the proprietor and his family to a place of divine worship.*

The duty upon horses is fixed as follows, viz:—

	£	s.	d.
Race horses, each	3	17	-
Horses exceeding the height of 13 hands for riding or drawing carriages, subject to duty	1	1	-
Other horses or mules exceeding the height of 13 hands.....	-	10	6
Ponies or mules not exceeding the height of 13 hands, kept for riding or for drawing a taxable carriage	-	10	6
Ponies or mules kept for other purposes	-	5	3

The duty is reduced to 10*s.* 6*d.* for doctors, clergymen, and dissenting ministers, and farmers only keeping one horse or mule for riding or drawing.†

Members of the royal family, proprietors of horses used in husbandry,‡ in public vehicles, in military service, in mines, for breeding, and under different conditions, enumerated in Schedules E and F, are exempted.

Schedule D regulates the tax upon dogs, established, it is said, in England, for the first time in 1796.§ It fixed an annual tax of 12*s.* upon these animals, with this clause that the tax cannot exceed 39*l.* 12*s.*, whatever be the number of dogs kept at the same time by the same proprietor, or 9*l.* is charged for any number of greyhounds.

The exemptions are dogs belonging to members of the royal family, dogs aged under six months at the time of the declaration required, and finally those which are kept exclusively for the care and transit of cattle,|| and which do not belong to specified descriptions, viz., not greyhounds, hounds, pointers, setting dogs, spaniels, lurchers, or terriers.

According to a French journal ("Constitutionnel" of 27th January, 1856), England possessed towards that date 19,995 greyhounds,

* To the above exemptions should be added the following:—

1. Carriages with less than four wheels, not kept for hire or profit, and drawn by one horse, mare, or gelding, provided every such carriage have the name, place of abode, and occupation of the owner painted upon it.

2. Carriages not let for hire, with less than four wheels of a diameter under 30 inches, if the same be drawn by ponies or mules not exceeding 12 hands high.—(H.)

† Provided also it be not used for drawing a taxable carriage.—(H.)

‡ Or by market gardeners for their business.—(H.)

§ "Tablet of Memory," p. 8.

|| Shepherd's dogs included.—(H.)

14,500 hunting and fancy dogs, 218,370 common dogs, and 900 packs of hounds, paying altogether 5,565,700 francs duty (222,628*l.*)*

Every person wearing *hair powder* is charged 1*l.* 3*s.* 6*d.* Servants of members of the royal family are exempted.†

The tax upon armorial bearings upon carriages, seals, plate, or upon any other object is 2*l.* 12*s.* 9*d.*, and if the contributor pays also for a carriage, it is increased to 3*l.* 10*s.* For persons not keeping a taxable carriage it is 13*s.* 2*d.* Exemptions, members of the royal family and persons bearing certain public coats of arms by right of office.‡

The edict of 28th October, 1810, which establishes in Prussia sumptuary taxes upon servants, also introduced others touching carriages, horses, and dogs.

A carriage with four wheels appropriated to *personal convenience*, paid 8 thalers per annum. A carriage with two wheels paid only 6 thalers.

* These statistics are doubtless incorrect. The following may be substituted as from official sources for *England* in the year ended 5th April, 1856:—

	Number of Persons Assessed who kept Dogs.	Number of Dogs kept.	Rate of Duty.	Amount of Duty.
			£ s.	£
Packs of hounds, consisting of 66 dogs or more	70	4,918	39 12	2,772
Packs of greyhounds consisting of 15 or more	17	299	9 -	153
Dogs of any other description	235,733	328,035	- 12	196,821
	235,820	333,252	—	199,746

The amount of revenue from dog tax actually received in the year 1855 (ended 31st March, 1856) was 188,291*l.* in England, and 20,703*l.* in Scotland. This tax was commenced in July, 1796, and appears to have grown under increased duties, and is now more than three times as productive as it was at the outset.—(H.)

† The hair powder tax, commenced in 1795 at a rate of 1*l.* 1*s.* per head per annum, and attained its maximum productiveness in the following year (1796) when it yielded 210,136*l.* in England and Scotland. It rapidly decreased, until in 1817 the revenue from it in England and Scotland was only 41,435*l.* In 1818 the duty was increased to 1*l.* 3*s.* 6*d.*, but the receipts continued to decline with the greatly diminishing number of persons, other than servants, who used hair powder. From 1840 to 1853, partly perhaps under the influence of an additional 10 per cent. on the tax, the revenue diminished from 5,961*l.* down to 1,721*l.* (in Great Britain as before). In 1855 it produced the contemptibly little income of 1,405*l.* As there are now less than 1,000 persons assessed for using or wearing any hair powder in Great Britain, it becomes almost an absurdity to retain the tax in the fiscal scheme of this country.—(H.)

‡ The tax upon armorial bearings was first imposed in 1798. The produce of the tax attained a maximum of 71,922*l.* in 1851. In the year ended 31st March, 1860, it produced 55,411*l.*—(H.)

As to horses, the tax was progressive, as it was for servants.

	Thalers.
A riding or carriage horse was charged	6
Two horses, each	8
Three ,,	10
Four or more, each	15

Every dog, excepting those employed in husbandry, or in the exercise of a trade, was taxed at 1 thaler.* This last tax, in another form, is the only one which has survived the circumstances of the national struggle that had led to the introduction of the contributions in question.

In SWITZERLAND are to be found certain taxes upon sumptuary enjoyments (*jouissances de luxe*). Thus there was established in 1803, in the *Canton de Vaud*, a tax upon male servants, saddle or cabriolet horses, carriages, and licenses to sport either without a dog or with one or more dogs. At a later period these taxes were modified, servants were exempted but a tax was levied upon billiards.

These modified taxes have produced on an average 8,752 francs in the ten years elapsed from 1821 to 1830.† A special tax upon dogs established in the same canton some years afterwards (Law of 11th July, 1833) appears to have given, by itself alone, a tolerably considerable return.‡

At *Basle*, under the Law of 7 April, 1818, riding horses were taxed at 36 francs, and carriages with two horses at 30 francs.§

At *Bremen*, under the Law of 28 December, 1816, the duty is 25 thalers for a carriage with two horses; this seems applicable even to horses employed in commerce or in industrial purposes.||

The *American Union* has sometimes levied, for extraordinary requirements, taxes upon carriages.¶

The *Turkish Government*, as we have already stated, levies taxes upon camels in certain pachalicks where it is possible to have a tax upon enjoyments as well as an imposition, irrational probably, based upon some arbitrarily chosen element of wealth.**

The traditions of the fiscal *régime* of FRANCE offer but few traces of taxes upon enjoyment apart from those which are established upon rents, and doors, and windows.

It might be alleged that sumptuary taxes are repugnant to a nation which loves what is brilliant (*l'éclat*), and does not like to lay

* "Hofmann," pp. 229, 230. According to this writer, the tax upon domestic horses and carriages, from which 213,470 thalers had been expected, produced only 153,828 thalers in 1811.

† "Des Impôts dans le Canton de Vaud," by Philippon, pp. 17—23.

‡ Ibid., p. 33. § Rau, sec. 427.

¶ Seybert, "Statistical Annals." || Ibid., sec. 427.

** Article by M. Poujade upon the Finances of Turkey, "Revue Contemporaine," tom. xxv, p. 65.

the severe and inquisitorial hand of the fiscal officer between man and the property which is an object of vanity and pleasure to him. The tax upon hats, tried under Louis XIV, and which was probably, besides, assessed through the indirect process, was considered to have almost ruined the French manufacturers.*

The edict of M. de Silhouette upon the sumptuary tax of September, 1759, cost him his being superseded by M. Bertin on the 21st November.†

Nevertheless, at the close of the last century some taxes on luxury were established afresh in our country, but have had but a short duration here. The Law of 3 *Nivose*, year 7, which taxed servants, horses, and carriages, having been abolished on the 26th April, 1806.‡

At the present day the tax of aids in kind (*l'impôt des prestations en nature*) relating to the service of cross roads, is in reality a tax upon the faculty of labour, because it reaches men who are able in proportion to their number and to that of the horses and carriages which they possess. But under this latter respect it cannot be denied that they do not immediately reach certain objects which serve as a basis amongst other nations for taxation of enjoyments.

Horses are not the only animals which have fixed the attention of the financial legislator.

Dogs, which, as we have seen, are taxed in England as well as horses, and which are specially taxed, inasmuch as they are the companions of a man's pleasures, have also been taxed in several other countries where the legislator in reaching them has occupied himself less perhaps on the sumptuary side of the question than in the interests of public health.

Horses, like dogs, are taxed for the profit of towns, in *Denmark*.§ *Rome* has long had a tax upon horses kept for pleasure.|| This tax is to be found mentioned in the budget of the French Empire at the time when Rome formed a part of it. The fourth Article of the Law of 20th April, 1810, enacts that the tax upon horses kept for pleasure in the city of Rome, shall be levied on the same footing in 1811, as it had been in 1810. It is doubtless this same tax which is

* "Moniteur" of 27th November, 1858.

† *Vide* "Collection de Comptes Rendus," printed at Lausanne in 1778. (This work is attributed to *Mathon de la Cour*.) Nevertheless, according to a modern writer, "*Silhouette* might perhaps have triumphed over the interested resistance of Parliament, if the unseasonable exigencies of war and of the court had not soon forced him to unpopularize himself by the re-establishment of old taxes which had been justly clamoured against." See *Compte Rendu* in the "Debats" of 13th November, 1858, of the English work of Mr. Murray upon the "Finances of Louis XV," and the English work itself, p. 269.

‡ *Vide* Macarel and Boulatignier, also Rau, sec. 427.

§ *Verbo Octroi* "Dictionnaire d'Econ. Polit."

|| "Statistica degli Stati Pontifici," p. 35.

cited in the statistics of Italy by Count Serristori, published at Florence in 1839. The produce of the *tassa su i cavalli* in 1835, is set down in this compilation at 82,306 *scudi*, the expenses of collection being 650.*

Great Britain, Wurtemberg, the Grand Duchy of Baden,† the Grand Duchy of Hesse,‡ that of Oldenburg,§ the Principality of Waldeck,|| the town of Bremen,¶ the Grand Duchy of Weimar,** the Cantons of Zurich, Basle, Vaud, and Thurgau,†† have included in their receipts the canine race, for considerable sums and in the profits from which the communes are more or less interested.‡‡ As is known, a municipal tax on dogs has been established in France, starting from the 1st January, 1856. Finally, although taxes upon consumption appear to constitute the foundation of public revenues in Australia, the tax upon dogs has been established in Tasmania in 1846 §§

We must not be surprised at the winged creation having been sometimes meddled with by financiers, particularly in England and in Poland. ||| Philomel herself has fallen under the fiscal hand, and *nightingales* furnished to the prosaic fiscal chest of the town of *Bremen*, a revenue of 25 rixdalers of gold, according to the estimates of the budget of 1850. ¶¶

Young *maggies* (*gazette*) were taxed in the Papal States at the period when the Count Serristori compiled the statistics of Italy.

Spain is one of the small number of countries which appear not to have had taxes upon enjoyments. A tax upon rent of houses only was levied there for some time and then abandoned.***

As far as we have been able to see, taxes of the nature of those we are considering have been naturally assessed through a declaration and by way of proportion.†††

They appear, as part of the body of taxes upon consumption and enjoyments, to become legitimate upon the consideration that the

* The Roman revenue in 1594-5 (under Clement VIII) appears to have included a tax upon *carriages*. Among some Italian MSS. of the sixteenth century, relating to the census and revenue of Rome, which I had recently an opportunity of seeing, is an enumeration of the carriages, making the number 883 for a population of 95,671 in 1594.—(H.)

† *Ran*, sec. 427.

‡ "Reden," tom. i, p. 438.

§ *Ibid.*, p. 1041.

|| *Ibid.*, p. 1498.

¶ *Ibid.*, tom. i, p. 1574.

** 5,700 thalers was the return according to the budget of 1854-5-6.

†† "Hottinger," pp. 38, 64, 82, 88.

‡‡ In Wurtemberg, partially; in Oldenburg, wholly.

§§ "Histoire de la Colonisation Pénale," by M. de Blosseville, tom. ii, pp. 15 and 88.

||| Thèse de M. Golenski. This author cites the following passage:—"Contributio nostra avium altitium et ovorum . . . pulletria apud Anglos vocabatur." ("Charta Henrici IV, Regis Angliæ, apud Rymerum," tom. viii, p. 119.)

¶¶ "Reden," tom. i, p. 1575.

*** "Conte," tom. ii, p. 158.

††† *Vide* the "Exposé des Motifs" of M. Frère Orban.

majority of taxes upon consumption impinge indiscriminately both upon the poor and the rich, and that certain objects of luxury do no more than restore an equitable compensation for this. They may also, all of them, be considered as taxes reaching moveable fortune somewhat more than territorial income, and this perhaps explains their extension in certain countries, and their restriction in others.

It has often been wished to oppose these taxes by stamping them with the epithet of *sumptuary*, a word reserved by the Dictionary of the Academy,* for law edicts and regulations which restrain and regulate expense.†

Moderate taxes of the kind do not restrict luxury, but make it contribute to public charges.

The dilemma according to which these taxes produce nothing or restrain luxury is falsified by reason and experience. There is a reasonable middle course to be found.‡ However, it is just to acknowledge that such taxes have sometimes failed when they have been applied to luxury in its infancy. Such seems to have been the fate of the Prussian taxes upon servants, carriages, horses, and dogs, established in 1810, and abandoned 2nd March, 1814, by an Act dated from the Quartier General de Chaumont.§

It was probably partly the same cause which led to the failure of taxes of the same kind established in France at the period of the Revolution. I will leave to others to enquire if a little too much regard, on the part of the legislator, to the convenience of the well to do classes has not contributed to this, and will restrict myself to recall the reflections bearing the impress of bitterness, which the author of a work published in France during the Restoration,|| has enunciated in this regard, and the conclusion of which could not be objected to in the case of the Government of the Second Empire which has made a serious effort for the establishment of a tax upon carriages in Paris.

"It is to be remarked," says he, "that the sumptuary contribution has been suppressed for the carriages of the rich, and has been preserved under another name for *diligences* and for *voitures* and *cabriolets de place* principally employed by the middle and lower classes. So true is it that personal interests, supported by power

* Sixth edition.

† Report of M. O'Quin upon the project of law relating to the establishment of a municipal tax upon carriages.—(Sitting of 13th April, 1855.)

‡ See, in favour of these taxes, Sismondi, *Nouveaux "Principes d'Econ. Politique,"* tom. ii, p. 208.

§ *Vide* "Hofmann," p. 231. This writer has a witty, but not very just, joke, upon the taxes on servants. He reproaches them with "as heavy an incidence upon men who are busy or obliged to have a certain display, as upon those who surround their idleness with helpers," p. 88.

|| "Des Impôts et des Charges du Peuple en France," by M. de Boislandry, p. 50.

"and wealth, always tend to the diminution of charges upon themselves, and to throw them upon the lower classes, who neither can, nor know how to, defend themselves. A wholesome policy would rather, on the contrary, have desired that the sumptuary tax should be preserved, &c."

A struggle between different classes of society for shifting the burden of public charges on each other, is, besides, a general fact in history. But the false prejudice of an ill understood honour has, perhaps, sometimes weighed as much in this matter as the egotistical calculation of a material interest.*

According to the memoirs of the Duke de Gaëte (tom. i, p. 227), the sumptuary tax was suppressed, starting from 1807, because "it gave occasion for inquiries fatiguing to the contributories, and excited numberless objections for but a trifling return."

We were just now calling to notice that the second Empire has endeavoured to restore the tax upon carriages used for the transit of persons, in the Capital at least. But the Senate opposed itself, in its session of 1856, to the promulgation of a law voted by the legislative corps with such a view, upon the motive of the maximum of the tax not being included in the law. There existed also, a difference of opinion between the Municipal Council of the Seine, and the counsel of the Government, on the subject of an extension of the tax to all carriages.

This Commission having been resumed in 1858, a Commission which I had the honour of presiding over, addressed to General Espinasse, Minister of the Interior, an elaborate report which has received no publicity, and has led to no result. The propositions of the Commission upheld, contrary to the recommendation of the Municipal Council of the Seine, the restriction of the tax to carriages employed for the conveyance of their owners or hirers.

Taxes upon luxury are judged in very different ways. As we have before said, a conventional objection which we must guard ourselves from overestimating is urged respecting their unproductiveness. Hereupon it has been rightly remarked that even in England the assessed taxes† do not exceed one million and a half sterling in their produce. We have likewise seen, in the course of this study, that taxes really assessed upon enjoyments do not even amount to under one-third of the direct taxes in several countries of Europe.

* "Lorsqu'on exerce une vocation honorable," said Despeisses, "on n'est pas cotisé pour l'industrie à cause d'icelle; car ce serait l'avilir."—*Traité des Tailles*, Art. IX.

† According to McCulloch, the tax upon servants produces 200,232*l.*, upon horses 376,002*l.*, upon carriages 428,904*l.*, upon dogs 151,857*l.*, 10 per cent. additional 289,403*l.*; other assessed taxes 234,220*l.* See "Journal des Economistes" for 1857, article by M. Baudrillart. It would be otherwise if the window taxes were counted with the assessed taxes.

In any event, the objection drawn from the want of fecundity of certain taxes may be so far pertinent as to apply when there is occasion to contend against an opinion that sumptuary taxes should form the basis of the public revenues of a nation, but its application fails when we concern ourselves with discussion as to their admittance, in a modest and useful degree, into the system of receipts of a country which has to be made sufficient in the face of great public requirements.

During the last decennial period there have been introduced into France new contributions to the revenue, such as *l'impôt des biens de main morte*, the dog tax, and the tax upon the transmission of shares and other securities (*l'impôt sur la transmission des valeurs mobilières*), which are certainly, all collected together, much less productive than the *assessed taxes* of Great Britain.

The pure economist who gathers into an aggregate the results of his science may more easily disdain small sources of revenue than the financial economist contending with the details of budgets and accustomed to consider that in public receipts as in public expenses little rivulets make great rivers. We therefore understand very well how it is that the opinion of one of our contemporary economists is adhered to when he says: "In England, the tax upon servants, that upon carriages, and that upon armorial bearings and hair-powder, are excellent taxes, although their produce is not considerable."*

It should besides be remarked, that taxes of this nature are especially admissible and endowed with some fecundity when they are brought to bear upon objects not of a purely fanciful kind, as were the chip-hats of which McCulloch speaks,† and which the tax levied on them in 1797 soon caused to go out of fashion, but possessing rather a permanent convenience, such as horses and servants.

It is, so to speak, in the nature of these taxes to put up with exemptions for the limited enjoyments of the poor. Such were the exemptions for certain windows, provided by the English legislation of the last century, and those which exist to the advantage of small rentals in certain towns of France, exemptions which have made *M. de Tocqueville* remark, that the immunities from taxation in the eighteenth century were in England for the poor, and in France for the rich.

What appears a recommendation of these taxes, is not only the adhesion of the majority of writers who have reflected upon the matter, but also the circumstance that they are of frequent occurrence amongst countries advanced in civilization, and are unknown

* *Courcelle-Seneuil*, "Traité Théorique et Pratique d'Econom. Polit.," Paris, 1859, tom. ii, p. 233.

† P. 167.

in countries in arrear. Do not seek for them in Spain, nor in Italy! You will rather find them in the advanced civilization of Holland and of England. It is, however, right to say, that these taxes have just emerged in Turkey, and a tax upon rents has been recently mentioned at Constantinople.*

Sumptuary taxes have only a community of epithet with those sumptuary laws which, two or three centuries ago, prohibited such or such a material to some class or other of citizens, or which, in other times, dictated the order given by *Philippe le Bel* for the rich to send to the mint a third, at least, of their gold and silver plate.† In this respect one has been able to represent these taxes in a light odious to the liberty of modern manners; but all this is but a vain phantom, and there is no parallelism between obsolete prohibitions and the actual fact of a treasury which, whilst taxing an enjoyment, has an interest in multiplying it.

We must answer with McCulloch, that "such duties act, in fact, as a kind of ameliorated sumptuary law, possessing all the useful effects with hardly any of the unjust results of the regulations which used to bear this name,"‡ and there is no need, in order to absolve them from the reproach of a forced analogy to insist upon its being noticed that sumptuary laws themselves were powerless against vanity. "That which prohibits magnificence," observes the Marquis d'Argenson,§ "refines the taste for it, and stimulates a desire not to appear less than those who are exempt from the prohibition."

A general circumstance, which may dispose some minds after the rejection of these exaggerated objections, to receive with favour moderate taxes upon articles of luxury, results from the observation that the price of objects of luxury generally proceeds to reduce itself in comparison with the price of objects of primary necessity. This is at least what *M. Leber* has demonstrated in his Essay upon the appreciation of private fortune in the middle ages relatively to the variations of monied value and of the commercial power of money.||

Upon these different grounds we think that such taxes are destined to increase rather than decrease, in the financial future of modern nations.

* See the "Indépendance Belge" of 16th April, 1860.

† Leber, "Essai sur l'Appréciation de la Fortune Privée au moyen Age," p. 28.

‡ "Taxation," p. 19.

§ "Considerations sur le Gouvernement ancien et présent de la France," Amsterdam, 1765, p. 243.

|| Second edition, Paris, "Guillaumin," 1847, pp. 58, 59.

REMARKS on the IRREGULARITY of the STATISTICAL PHENOMENA Observable in the AUSTRALIAN COLONIES since the GOLD DISCOVERY of 1851; and Statement of the PRODUCTION of GOLD in AUSTRALIA to the close of 1859.

From the REPORT on the STATISTICS of the AUSTRALIAN COLONIES, presented to the INTERNATIONAL CONGRESS of July, 1860, by the Delegates of those Colonies, viz., for New South Wales, JAMES McARTHUR, EDWARD HAMILTON, SIR STUART DONALDSON;—Queensland, W. MARSH, M.P.;—Victoria, W. WESTGARTH;—South Australia, E. STEPHENS;—Tasmania, J. A. YOUL;—New Zealand, J. E. FITZGERALD.

(From the REPORT of the CONGRESS, pp. 61—64.)

Disturbing Effects, chiefly in Victoria.

THE prominent event in Australian history is the discovery of the *Gold Fields*. The results have not merely extended to commerce, but have raised up grave social questions. With a prodigious expansion of the sphere of trade, finance, and other material interests, there followed the consequences to be apprehended from a general admixture of alien populations. There is in Victoria a continued inequality in the sexes, which is indeed the defect, for a time, of all young and remote Colonies depending for increase of population mainly on emigration; and amongst 43,385 Chinese in the Colony at the end of 1859, there was not one female. The whole circumstances connected with this extensive gold mining, have imparted a very perceptible degree of social and domestic unquiet, as well as of commercial fluctuation and insecurity; and Victoria, in proportion as she has been more highly favoured, has suffered from these disturbing causes in a degree to which the other Colonies have not been exposed.

Colonies usually Steady in Progress.

The statistical tables present many irregularities since the era of gold; and some explanation—the *rationale*, as it were, of these disorderly figures,—is required. A prosperous British Colony, in ordinary circumstances, exhibits the result of a steady periodical; and it may be always anticipated with confidence, that the year to come will present results beyond those of the year current. The population will be sensibly increased, the exports and imports, the great colonial test, will present larger figures, and landed property (the "real estate" that every colonist is so ambitious to possess, and which his industry is usually so sure to secure for him) will assume an enhanced value.

Great Rise in Price of Land, and Reaction.

The foregoing was generally an accurate description of Australia up to the era in question; but with that term, now a retrospect of nine years, commences a different and somewhat chequered picture. Victoria is here once more our prominent illustration. An insatiable demand for landed property sprung up, which soon proceeded to an extent that its effect upon prices was quite unprecedented in older and more settled countries. This mania was enhanced by the state of the land laws at the time, which by restricting the acquisitions of the soil by the public to the limited surveyed portions, and to the opportunities afforded by auction sales, prevented an adequate relief to the urgent demands which these new circumstances created. Good business sites, and indeed the lands generally of the chief towns and their suburbs, rose to ten times, and even to above one hundred times their former price. A reaction followed of course, and this, after six years' duration, seems scarcely yet to have run out. A sensible depression in colonial life and trade ensued, and offers an explanation of those disastrous accounts that have of late become proverbial regarding that part of the world where the colonists, with marked effect upon their import market, are become as frugal as they were formerly extravagant. The strong life-tide of a young Colony exhibits its power under such ordeals; a vigorous advance in industry and real improvement has been maintained by these Colonies at a pace that was never before even equalled. The construction of nearly 300 miles of railway is in rapid progress, and some time has now elapsed since the colonial group, excepting New Zealand and Queensland, have been in telegraphic communication; and judging from the proceedings of the different Governments, the connecting wires will soon be complete, not merely with the rest of the Colonies, but even with Europe.

Wages and Provisions.

Let us allude to a few features of interest that have arisen. Some of the Colonies are now careful, in their rivalry for increase of population as well as for general usefulness, to publish regular tables of the *rates of Wages* and the *prices of Provisions*. Here the auriferous wave shows alike a remarkable rise and a remarkable subsidence, greater indeed in the sharp reality of the actual occurrences, than in the averaged results exhibited in official tables. For the extremes of both illustrations, we refer again to Victoria.

Rise and Fall of Wages, and Contests with Employers.

The wages of Skilled labour prior to the gold mining, were about 6s. or 8s. a-day; they rapidly advanced during two years, and, for a

short time, stonemasons and some others were receiving 40s. a-day. After a rapid fall, there has been until lately some degree of steadiness at about one-third of these singularly high rates. But one may infer that there is evidently another level yet to be receded to, under the continuous development of the Colony, although the classes affected have the usual reluctance to regard their own case in its downward aspect. Another circumstance is interesting, as having some features in common with events of recent occurrence in this country. Four years have elapsed since a movement was made, and with very general success, for a reduction of the duration of daily labour from *ten* to *eight* hours. The year of this movement, 1856, was one of partial revival throughout the Colony, owing to an unusual yield of gold, and to abundant harvests, under the common benefit of an ample rain-fall. As wages had consequently an upward tendency, the change was effected mostly without reduction of the rates, and not without a public sympathy in the triumph, as the climate, for at least the summer half of the year, is confessedly severe upon the labourer. But downward tendencies have since prevailed. The ordinary and unskilled class of labour has succumbed to circumstances; but the other, by means of trade unions of considerable strength, has attempted a stand. The point they contended for was a rate of 16s. per day, and their policy was, that the superfluous hands which could not find employment at that rate of wages, should be withdrawn from competition. The unionists there, as elsewhere, have quarrelled with the non-unionists. In New South Wales and the other Colonies, the rate of wages has been less extravagant as well as less fluctuating.

Cost of Living: in Town.

The wages, even at their highest rates, were not unrequired. While some articles of the import market were even superabundant, other things more dependent on Colonial production, but not less necessary, bore enormous prices. Cottages at 400*l.* a-year were the natural result of bricks at 12*l.* per 1,000, instead of the previous rate of 20s., while water at 5s. a cask, and firewood at several pounds a load, instead of scarcely as many shillings, made havoc on those who were dependent on fixed salaries. The luxury of a cab at 6*l.* a-day, or 10s. a drive, was proverbially abandoned to the labourer and the gold digger. Oats brought a guinea a bushel; cabbages assumed a new dignity at 2s. 6*d.* each, and in a great pastoral country, fresh butter sold for 5s. a pound.

In the Interior.

These were town prices, those of a seaport, with a large external trade; what then were the prices of the far interior, now alive with

mining population in addition to its previous pastoral occupants? The interior, indeed, was well nigh inaccessible under this state of things. When the price of flour was 25*l.* a ton at Melbourne, it was 200*l.* at the great gold field of Bendigo, 100 miles inland, where in 1852 no less than 50,000 mouths had to find sustenance. Long lines of heavily-laden drays were dragged by teams of oxen through the winter's rain and mud, at a charge of 20s. per ton per mile. The country hotels left a very unfavourable impression in more respects than one upon the traveller's finances, 40s. a-night for a horse gave to the animal even a greater account than his master in the morning's bill of fare. If our countrymen will boast, as they sometimes will, that a bottle of English porter is equal to the best champagne, they enjoyed in Victoria the pleasure of being charged an equal price.

Difficulties of the Pastoral Interest.

All these difficulties are now comparatively only in the past. Bendigo has now a large incorporate town (Sandhurst), with churches and schools, banks and hotels, theatres and racecourses, and a macadamized road has long bridged the space that separated Melbourne, while a substantial railway makes rapid approaches between the same points; but the difficulties that followed the gold discoveries were serious, and long felt by some of the established interests of the country. The pastoral settlers, who had already overspread all available tracts within the colonial boundary, were crossing the Murray and ascending far up the Darling with their flocks and herds, when the disorders of the new era suddenly overtook them. The pioneers halted or retraced their steps from regions that had become practically isolated, from every market the labouring classes deserted in large numbers, and the sheep everywhere caught infectious diseases, owing to the continual movement of the flocks indiscriminately, healthy or otherwise, to meet the urgent wants of the large mining population.

Decrease in Sheep and Wool.

From other causes, therefore, of a less satisfactory character than the increased consumption of animal food, there was a serious diminution in the quantity of sheep and in the production of wool, and that, too, in the face of a large importation which had commenced from New South Wales.

Improvement:—Navigation of the Murray.

But now, with past difficulties in great measure overcome, and a more promising future in view, we recall an incident in colonial enterprise that has had no small share in this promise of the future.

The River Murray debouches within the South Australian territory, and that Colony, taking possession as it were of the noble stream, adopted the first measures for its inland navigation. In 1853 the first steambot made its way to a point 150 miles above Swan Hill, in Victoria, and not less than 1,000 miles from the sea mouth. Subsequent attempts were still more successful; and a small fleet of steamers and lighters now periodically receives from more than twenty townships, the wool and other produce of the adjacent parts of the three Colonies.

Judicial:—Convicts Prevention Acts.

Let us have another kind of illustration of irregularities caused by the gold discoveries. The Acts passed by the Legislature of Victoria (1852, No. 13; 1854, No. 3; and 1859, No. 68) and of South Australia (1857, No. 28), are measures scarcely defensible in the normal circumstances of a civilized people. They have been, however, rendered necessary by the proximity of these wealthy Colonies to the penal settlements of Tasmania, and subsequently of Western Australia. The first Act of the Colony of Victoria, was mainly directed against the use of the Crown prerogative of conditional pardon of transported convicts, of which the Tasmanian authorities extensively availed themselves; flooding Victoria, at the most critical period of her history, with thousands of offenders, some of the worst description. The objections of the Imperial Government to this Act, on the ground of its interference with the Crown prerogative, did prevent the enactment of even a more severe law, under which no convicted person can legally enter the Colony until three years after the expiration of his original sentence. It was hoped that the discontinuance of transportation to Tasmania, would have permitted the Act (which at first was temporary) to expire without notice; but the retention and increase of the convict settlement in Western Australia, led to its re-enactment in perpetuity; and the excesses committed by conditionally pardoned men from these settlements, have compelled the Legislatures of South Australia, and recently also the Cape of Good Hope (1860, No. 1) to follow the examples of Victoria. The very great cost of the transportation system at West Australia has, however, recently raised the question of the policy of its continuance.

Anti-Chinese Act.

Exceptional, too, is another and a different act of colonial legislation. The Chinese have arrived in large numbers in Australia, but chiefly in Victoria, since the gold discoveries. If it be true that the criminals of highly civilized nations are, by a lamentable antithesis, the most atrocious of mankind, we may hope that the Chinese

are at least not so objectionable as the convicts. Nevertheless, there is a marked aversion to them on the part of the colonists. The arrival of above 40,000 persons, almost without exception adult males, alien in race and religion, in habits and civilization, presented a perplexing social question, whose agitation has resulted in certain special and restrictive regulations having the object of at least diminishing this influx. The course adopted by Victoria, was followed, at the request of that Colony, by South Australia. In New South Wales, on the other hand, the same restrictions passed by the Assembly, were rejected by the Second Chamber.

Imports and Exports.

Our remaining illustrations of irregularities since the Gold era, will be confined to commercial and financial subjects; and the accuracy with which the results are given, will render them the more appreciable. New South Wales and Victoria, the gold producing Colonies, are the most directly affected, and the others are stimulated by the increased wants of their auriferous neighbours. In New South Wales the commerce is speedily doubled. In Victoria it is much more affected. In 1851 the Imports of that Colony had reached the value of 1,056,000*l.* (average population 85,000); in 1854 there was no less than 17,659,000*l.* (population 250,000). But the next year they have fallen by a third of this sum, and they have never yet quite recovered that large amount, even although the population has since doubled. The value of Exports, also, from 1,424,000*l.* in 1851, attains to 11,062,000*l.* in 1853. Subsequent years show irregular figures both in exports and imports, coincidentally with the prominent fact of a gradual diminution in the yield of gold since 1856, attributable partly to a want of rain, and partly to the exhaustion of the surface diggings. Like the varied fertility of the cultivable soils of a country, there appears to be a graduated richness in the Australian drifts. The miners seem, by fortunate accident, to have first occupied the richer portion of the vast tract of country known to be auriferous.

Ratios of Consumption per Head.

The yearly ratio of consumption of some chief requisites per head of population, exhibits remarkable changes. For Victoria, the average of two years, 1857-8, shows of sugar about 64 lbs., and of tea 7½ lbs. For New South Wales, 1858, sugar is 52 lbs., and tea 4 lbs. During the years 1852-4, the consumption of these articles was very much larger; in Victoria, that of sugar having been about double, and of tea about one-third more than in later years. In the United Kingdom the ratio has been gradually advancing during the last fifteen or twenty years—in sugar, from about 20 lbs., to its present ratio, 1859, 34 lbs., and in tea to 2½ lbs.

per head. The colonial quantities of sugar include some portion, unascertained, used for brewing and distilling purposes. It is characteristic of colonial changes, that the consumption of sugar in Victoria, after assuming a very great increase with the tide of events succeeding the gold, has latterly subsided into a ratio rather smaller than before that discovery.

Public Revenue.

The public revenue of Victoria had attained in 1850 to 259,433*l.* (population 70,000); for 1853 it rises to 3,202,139*l.*, and after some decrease, it is once more about the same amount. The principal fluctuations occur chiefly in the land revenue, and in that derived from gold. The proportion from customs duties (more than one-half) is steady, and increasing, with little exception, both in this Colony and in the others.

Rating Value of Melbourne.

Melbourne, the capital of Victoria, although well nigh deserted in the first instance at the outbreak of the gold fever, and presenting, for a short interval of panic, the singular spectacle of an actual depreciation of its property in consequence of the gold fields, soon became the great theatre of all extremes, commercial and social. For 1852 the assessed annual value of the city, is the modest sum of 174,723*l.*; for 1854 it is 1,553,965*l.* Two more years of eventful life, and it is less than one-half of that maximum amount, although extended and improved. The town of Adelaide, in South Australia, exhibited similar remarkable fluctuations.

Bank Note Issues.

Not less remarkable are some of the statistics of Banking. Passing the fact of more than three millions of specie, independently of bullion, having been held at one time by the banks of the Colony of Victoria, the fluctuations of the Note circulation are remarkable. As is the case in this country, the notes are payable in specie to bearer on demand, and are in sums of 1*l.* and upwards. In 1851 the Circulation is no more than 102,415*l.*, giving but 1½*l.* per head of population; in 1854 it is 2,386,759*l.*, giving no less than 9*l.* per head; but now, after various fluctuations, it has receded to rather less than two millions, although there is double the population. This still gives 3¾*l.* per head, while in New South Wales, after some similar course of fluctuation, although less marked, it is for 1858 2¾*l.* per head. In England, the absence of notes of lower denomination than 5*l.*, prevents a comparison; but in Scotland, where there is the 1*l.* issue as in these Colonies, and where there is

quite a remarkable substitution of them for gold specie, the circulation in 1859 is only 1½*l.* per head.

These various examples show a maximum suddenly reached, followed by lower figures indicating very considerable reaction. Such comparative statistical results, if exhibited with reference to any old and populous country, would convey to a mind accustomed to estimate them, a very grave sense of national unsettlement, and of wide-spread social and domestic suffering. Nor must we think that the livelier spirits and stouter shoulders of a young Colony have been free from a very severe ordeal.

All the Colonies have been more or less severely affected by such fluctuations. They exhibit withal, however, substantial advancement. The populations have been steadily increasing. They amount, collectively, by the latest official particulars, to the end of the year 1858, to above eleven hundred thousand colonists, independently of the aboriginal populations; and the industry of these distant and scattered settlements, is best attested by the fact of an united annual public revenue of five and a-half million sterling, and an import and an export commerce of forty-five million, annually conveyed and re-conveyed in three million tons of shipping.

NOTE upon the GOLD PRODUCTION of AUSTRALIA up to the end of the Year 1859.

A very large portion of Australia Proper and of Tasmania and New Zealand, is auriferous.

New South Wales.

The true quantity of Gold *exported* from this Colony is assumed to be the quantity sent down from the mines by the public escort, together with an *estimate* for what may have reached the port of shipment in other ways. The officially recorded export is inaccurate, owing to the indiscriminate addition, for several years, of large receipts of gold from Victoria to that which was produced in New South Wales. The escorts and posts conveyed in all, from 1851 to 1859 inclusive, 1,600,588 ounces, exclusive of 80,296 ounces conveyed from the Ovens Gold Fields in Victoria, and therefore included in the estimate of that Colony. These quantities appear thus for each year:—

	oz.		oz.		oz.
1851	108,464	1854	109,895	1857	148,126
'52	233,862	'55	104,092	'58	255,535
'53	212,501	'56	138,823	'59	289,283

Widely varying estimates are made as to the additional quantity brought down by other means. An official estimate arrived at for 1858, represents that an amount of 34,416 ounces must have been so received for that year over and above the quantity received by the escorts. The proportion, in preceding years, and particularly in the first years, is known to have been considerably larger. An average of 20 *per cent.* upon the whole will satisfy the question. This will add 320,118 ounces, making a total of 1,920,706 ounces (59,716 kilogrammes). The value may be taken at the rate assumed by the local mint, namely, 77*s.* per ounce, which will give the sum of 7,394,718*l.* in the value, approximating to accuracy of the total amount raised in New South Wales from the first discovery in 1851 to the end of the year 1859.

Victoria.

Until the present year, 1860, the official return of the export of gold from this Colony only included the quantities shipped at the different ports. That this was short of the actual quantity is evident from the large proportion of gold that appeared among the exports of adjacent Colonies, which could only have reached these Colonies from Victoria. Thus, for example, Tasmania, which had no gold fields of its own, exported in 1851-2, 153,056 ounces, while the official entry at Victoria for that Colony in the same period, was only 1,965 ounces. And again, this official return took no cognizance of 443,516 ounces conveyed overland to New South Wales and South Australia. The valuation also for several years, was only at 70*s.* and 75*s.* instead of 80*s.*, a rate that is due to the remarkable purity of the Victoria gold. Notwithstanding these defects existing in the official returns, the Victoria produce to the end of 1859, appears as 20,070,169 ounces, of the value of 78,100,528*l.*

The Registrar-General of Victoria, in his very copious statistical work for 1860, of which, although it is not yet published, he has forwarded for the benefit of this Congress the proof sheets relating to this subject, has remedied these defects so far as they were reliable data to proceed upon. He states, in alluding to still larger estimates made by the gold brokers, that his own is probably under the truth. His corrected return shows the Total Value of the Gold to be 87,045,276*l.*, which may be assumed as the *true official estimate*, and it also gives the following as the successive yearly proportions:—

	£		£		£
1851	580,587	1854	9,568,262	1857	11,046,113
'52	10,899,733	'55	11,172,261	'58	10,112,752
'53	12,600,083	'56	11,942,783	'59	9,122,702

This subject has been investigated with considerable care both by the gold brokers and the Melbourne Chamber of Commerce; and

the estimate of Mr. Khull, a gold broker alluded to by the Registrar-General, may be taken as the most reliable that the case will admit of. His estimate is founded on the well-known fact that large quantities of gold were shipped unrecorded to England, the East Indies, and other places, and particularly to the former, prior to the gold export duty of 1855. There was not in these cases, as with the neighbouring Colonies, the means of tracing the amount by a re-export return. This estimate requires a further addition of 1,691,234 ounces, of the value of 6,764,936*l.*, and brings up the value of the *Total Yield* of Victoria to 93,810,212*l.*

South Australia.

To a small extent gold mining has been a regular vocation for the last eight years, 1852-9, employing from 200 to 300 persons. The yearly produce may be averaged at 5,000 ounces, giving, at 80*s.* per ounce, 160,000*l.*

Tasmania.

Gold, the produce of the Colony, is not distinguished in the official records until 1857, when it appears for that year as 300 ounces, while for 1858 it is 251½ ounces. In earlier years it averaged rather less. The large export, therefore, for the first four years, 1851-4, of 229,501 ounces, is almost entirely Victoria gold. There is now the promise of a larger production in this Colony, but as yet we can allow only 250 ounces for each of the eight years, 1852-9, giving, at 80*s.* per ounce, 8,000*l.*

New Zealand.

The production of gold, excepting a trifling quantity from the neighbourhood of Auckland, does not begin until 1857. In that year, the quantity exported is 10,339 ounces, and for 1858, 13,430. The latest return before us, gives a total of 29,361 ounces to the end of September, 1859. Allowing for another quarter, and for some little unrecorded export, the total may be 35,000 ounces, which at 80*s.* per ounce, gives 140,000*l.*

Recapitulation.

Value of total quantity raised up to the end of 1859:—

	£
In New South Wales.....	7,394,718
„ Victoria.....	93,810,212
„ South Australia	160,000
„ Tasmania	8,000
„ New Zealand	140,000
	<hr/>
	101,512,930

REPORT on the EDUCATION in ENGLAND and WALES in 1858-60,
as ascertained by the EDUCATION COMMISSION of 1858.

[WE avail ourselves of the following article in the "Times," of 28th March, 1861, as a convenient means of securing for the *Journal* an early outline of the recent important report issued by the Education Commission appointed in June, 1858.—Ed. S. J.]

"Ten years ago a Statistical inquiry into the state of Popular Education in England and Wales was engrafted upon the general census, and a similar inquiry was proposed as part of the forthcoming census of 1861. The Government did not consider that it was necessary, or at least justifiable, inasmuch as some expense had already been incurred in a Statistical investigation pursued by the Royal Commission on Education appointed in June, 1858. The Report of the Commission, which has just been presented to Parliament, embodies the results of this investigation, and they are by no means unimportant.

"The first noteworthy fact is this—that the provision made for popular education in this country, and the extent to which the people take advantage of it, cannot be considered unsatisfactory when compared with other countries. In 1858 the proportion of week-day scholars to the estimated population of England and Wales was 1 to 7·7. Now, in France the proportion is only 1 to 9·0; in Holland, 1 to 8·11; and in Prussia, 1 to 6·27. Our voluntary system, therefore, has achieved results which fall very little short of those of the Prussian compulsory system—a fact which indicates the direction in which State interference with education is not required in this country. Of the 2,535,462 scholars in *week-day* schools in 1858 as many as 1,675,158 were in *public* schools; 860,304 were in *private* adventure schools, or schools kept for the profit of private persons. Of the 1,675,158 scholars in *public* schools 1,549,312 were in week-day schools, supported by the various religious bodies; 43,098 were in Ragged, Philanthropic, Birkbeck, and factory schools; 47,748 in workhouse, reformatory, naval, and military schools; and about 35,000 in collegiate and the richer endowed schools. The religious bodies are therefore the chief supporters of education.

"The number of scholars in *Sunday Schools* in 1858 was 2,411,554, and in evening schools 80,966. Evening schools, although rapidly increasing in number, are as yet far too few. This fact is to be regretted when it is remembered that such schools are absolutely necessary to carry on the education of children who quit the week-day schools at an early age to meet the demands of what is commonly termed the "labour market." In fact, in a busy manufacturing and commercial country like England it is hardly possible to overrate the importance of infants' schools, which take up children early in life; and of evening schools, which carry on the education of the young after their attendance at the week-day schools has come to an end.

"As far as the quantity of education is concerned we have little to complain of. The number of scholars under week-day instruction in schools is satisfactory. Their *attendance*, however, is exceedingly irregular. In the first place, the Statistical Report which the Commissioners have issued proves that of the total number at any one time on the registers of week-day schools the centesimal proportion attending daily is only 76·1. In *private* week-day schools this proportion is 84·8; in evening schools only 67·6, and in Sunday-schools 74·2. The annual amount of attendance in elementary public week-day schools is quite as unsatisfactory. The percentage of scholars on the registers who attended less than 50 days in the year was 17·4; who attended 50 and less than 100 days, 18·9; who attended 100 and less than 150 days, 20·9; who attended 150 to 200 days inclusive, 24·4; and above 200 days, 18·4. It follows, therefore, that the percentage of scholars in public as distinguished from private adventure week-day schools, who attended less than 100 days in the year, was 36·3. These percentages of attendance partly explain the fact that the great bulk of the scholars pass out of the elementary schools without an intelligent knowledge of their own language,—in short, without the power of reading intelligently; and when it is remembered that during the last few years the teaching in schools for the poor has gradually become more ambitious in character, and that the plain subjects,—reading, writing, and arithmetic,—have been too much undervalued and neglected, it can scarcely be a matter of surprise that education has not proved quite so potent an influence as its supporters at first expected might be the case.

"If we regard the numerical progress of Week-Day education we have no reason to complain of what has been effected. The schools have done more than simply keep pace with the increase of population. Lord Brougham's returns of 1818 showed that at that time the proportion of week-day scholars to the population was 1 to 17·25. Next came Lord Kerry's returns in 1833 (imperfect, no doubt, but still approximately correct), which showed a proportion of one week-day scholar to 11·27 of the population. The returns of the census of 1851 gave a proportion of 1 to 8·36 of the population, and now those obtained by the Education Commission give a proportion of one scholar to every 7·7 of the estimated population of 1858. These proportions are indicative of steady progress in respect of popular education. They show that the quantity of education increases.

"The Statistical Report of the Commission contains a table, in which are arranged side by side the percentages of scholars in the *week-day schools* and in the *Sunday schools* connected with the different Religious Denominations. This table brings out statistically the fact that all the religious denominations, except the Church of England and the Roman Catholics, show greater interest and activity in the establishment of *Sunday schools* than in the establishment of week-day schools. It would seem that in their opinion the Sunday school is more potent than the week-day school in attaching the young to their respective congregations. For example, the *Church of England*, which has 76·2 per cent. of the week-day scholars educated by the religious bodies, has only 45·8 of the Sunday scholars; the Roman Catholics, who have 5·52 per cent. of the week-

day scholars, have only 1.5 of the Sunday scholars. With these figures we may contrast the following:—The *Wesleyan* body (old connexion) has only 3.91 of the week-day scholars (being the fourth in numerical order with respect to week-day schools), but it has 19.0 per cent. of the Sunday scholars. Again the *Congregational* body (*i. e.*, the body of Independents) has only 2.1 per cent. of the week-day scholars, but 11.2 of the Sunday scholars. Again the Baptists have only .7 of the week-day scholars but they have 6.7 of the Sunday scholars. The *Primitive Methodists* have .09 only of the week-day scholars taught by the different religious bodies, but they have 5.7 per cent. of the Sunday scholars. The *Methodist New Connexion* body has only .1 of the week-day scholars, but 2.2 per cent. of the Sunday scholars. The *United Methodist Free Churches* have only .08 of the week-day scholars, but as many as 2.6 per cent. of the Sunday scholars. There is a very considerable increase in the number of scholars on the registers of the Sunday schools belonging to the Primitive Methodists. When Mr. Horace Mann tabulated the returns from their schools he found the number of scholars to be 98,294. The more recent returns made to the Education Commission show that in the Primitive Methodists' Sunday schools there are 136,929 scholars. With respect to the *Unitarian* Sunday schools there seems to be a trifling decrease in the number of scholars as shown by the returns made from each school direct to the office of the Commission. In 1851 the Unitarian week-day schools contained 4,306 scholars; the returns tabulated by Mr. John Flint, registrar of the Commission, show a total of 4,088 scholars. In 1851 the Unitarian Sunday schools contained 15,279 scholars; the last returns give a total of 13,142 scholars.

"A few facts respecting the *private adventure week-day schools* in England and Wales are deserving of attention. It might have been supposed that the impetus given to education in the public schools belonging to the religious bodies would have been the means of reducing the number of scholars in private adventure schools; and there can be no doubt, after an inspection of a table in the last section of chap. ii of Mr. Flint's Statistical Report, arranged to show the progress of education in agricultural, metropolitan, manufacturing, mining, and maritime districts in different parts of England and Wales, that in certain places the public schools have driven the private-adventure schools out of the market. In other parts, however, the private-adventure schools have not only held their ground, but the proportion of scholars in them has actually increased since 1851. On the whole, however, the proportion of scholars in private schools to the total number of week-day scholars remains much the same as it was in 1818, 1833, and 1851. It would seem that among our mechanics, small shopkeepers, and artisans, there is a strong feeling of independence and allowable pride which indisposes them to seek in public schools an education for their children which is, to a great extent, eleemosynary. In *ten specimen districts* in various parts of England and Wales, comprising an eighth of the total population of the country, the percentage of scholars in private-adventure week-day schools, as compared with the total number in week-day schools, both public and private, was 35.1 in 1851, and

33.9 in 1858. Great care was taken by the Education Commission to obtain a complete return of every private as well as public school in the ten districts. The Assistant-Commissioners, either personally or by means of their clerks, assisted in many cases in filling up the forms. Every school was visited, and in town districts every street was traversed again and again. While this minute inquiry in the specimen districts was being carried on, a general Statistical inquiry was made through the medium of the societies connected with education through the religious bodies, and through the departments of the State. The special inquiry checked and completed the general inquiry.

"Returns of the *fees paid* in Private schools charging less than 1*l.* per quarter were obtained, and from these it appeared that in 20.76 per cent. of such schools, containing 17.69 of the scholars, the *highest* weekly fee was 2*d.* In 22.54 per cent. of the schools, containing 21.42 per cent. of the scholars, the *highest* weekly fee was 3*d.* In 13.06 of the schools, containing 14.55 of the scholars, the *highest* fee was 6*d.* per week. The *commonest* fee in private schools which charge less than 1*l.* per quarter is 3*d.* As many as 20.4 per cent. of the Teachers receive an annual income from their schools of only 12*l.*, only 13 per cent. receive an annual income of 25*l.* The tables prove that a large proportion of such teachers must either add to their incomes in other ways or that they are in a state little short of starvation. Widows, cripples, broken-down tradesmen, the infirm, and the consumptive, start small schools which appear this week and the next week are struck, like Arabs' tents, and disappear, to be immediately succeeded by others. In the metropolitan districts, especially, this change is constantly going on.

"With respect to the *Teachers* in public week-day schools, it appears that 66.5 have been teachers more than three years, and 33.5 less than three years; also that 40.5 have been trained in Normal Colleges, while 59.5 have not been trained.

"The most elaborate tables in the Report are those which relate to the *income and expenditure of public week-day schools*. The schools are classified, according to their character, as Church schools inspected and uninspected, British schools inspected and uninspected, Denominational schools inspected and uninspected, &c. The tables show what proportion of every 1*l.* of income, also what proportion of income per scholar in average daily attendance, is derived from the Government grant, from school fees, from subscriptions, from endowments, and from other sources. In Church schools inspected by the Government it appears that, exclusive of the Committee of Council's grants on account of pupil-teachers, the proportions of every 1*l.* of income derived from various sources are as follows:—4*s.* 6½*d.* from Government grant, 5*s.* 10½*d.* from school fees paid by the scholars, 5*s.* 3¼*d.* from subscriptions, 1*s.* 9½*d.* from endowments, and 2*s.* 5¾*d.* from other sources. In British inspected schools the proportion derived from school fees is 8*s.* 1*d.*, and in British uninspected it is 9*s.* 11*d.* In the inspected schools belonging to the Dissenters the proportion derived from fees is 9*s.* 3¼*d.*, while in the same class of schools which are not inspected the proportion from fees is 12*s.* 1¼*d.*

"The Statistical Report consists of something less than 130 pages octavo, and forms Part VI. of the Commissioners' Report on the State of Popular Education in England and Wales. In addition to the general Statistics relating to the number of schools and scholars in the country there are tables containing proportions and averages relating to almost every branch of the wide subject of popular education. The inquiry which the Education Commission set on foot in the *ten specimen districts* was much more favourable to the obtaining of minute Statistics than a general inquiry like the census would have been. The Commissioners obtained their broad facts or general enumeration through the medium of societies and State departments and the religious bodies, but for their more minute or detailed proportions and averages they depended upon the returns made to them in the specimen districts. The report mentions a fact which proves the accuracy of the two branches of the Statistical Inquiry, which is, that while the returns obtained by the general inquiry show a proportion of 1 scholar in week-day schools in England and Wales to 7·7 of the estimated population of the whole country, those obtained in the specimen districts by the special inquiry show a proportion of 1 week-day scholar to 7·83 of the estimated population of those districts.

"It remains to add that the Statistical Report which the Commissioners have caused to be prepared is written on the principle of blending explanations and tables. It is usual for Statistical tables to follow the letter-press and to stand alone. In the report under notice the tables are connected by a slender thread of letter-press, which is intended to carry the attention of the reader forward, and to serve as a running commentary on the tables which it connects. The Report, moreover, is divided into chapters and sections."

*Some OBSERVATIONS on the FALLACY of the WARBURTON ARGUMENT
in favour of an INDISCRIMINATING INCOME TAX.*

By WILLIAM LUCAS SARGANT, author of "*Social Innovators and
their Schemes*," "*Science of Social Opulence*," &c.

[Read before the Statistical Society of London, 16th April, 1861.]

I.

It is impossible to invent a tax of any considerable amount, which shall prove generally acceptable to those who pay it. The Income Tax is certainly far from satisfying this condition: and it owes much of its unpopularity to the conviction of a large class that it is unequally levied. It seems a crying unfairness that the trader, the professional man, and the holder of a short annuity, should each of them pay the same as the landholder and the fundholder, whose incomes are permanent. The late Mr. Warburton, in evidence given before a Committee of the House of Commons, attempted to meet this objection; and we are told that in doing this, he only reiterated what had been said sixty years before by Mr. Pitt. Mr. Warburton said—"it is true that this unfairness exists, when an income tax is levied only for a year, or for a short term of years; but the remedy is easy, for make the tax perpetual and the inequality ceases. Then the physician, whose income may continue twenty years, will pay during twenty years; the merchant whose income may continue thirty years, will pay during thirty years; the short annuitant, whose income will cease at the end of five years, will pay during five years; whereas the landlord, or the holder of Consols, will pay, either by himself or by his successors, for an indefinitely long period."

This argument made converts of many persons, and at least furnished a plausible justification for those who were resolved to continue the tax. Practically indeed, the argument had little value; for the alleged equality could have place only on the supposition that the pressure of the tax on the landholder and the fundholder was permanently the same as the temporary pressure on the trader and on the short annuitant. But we have seen the rate 5*d.* in one year and 1*s.* 3*d.* in another; nor will any statesman venture to say that a uniform rate, like that of the land tax, is likely to be established.

I have no wish, however, to take advantage of this objection: I maintain that even if the rate were uniform from year to year, that even if we foresaw that for a hundred years to come 1*s.* in the

pound were certain to be levied, Mr. Warburton's argument would still be quite fallacious.

II.

But I may be asked, in what character I enter on this discussion, whether as a friend or as an enemy of this tax. I reply that my opinion of it is that very common one, which is none the less true for being common, that the income tax is very useful as an occasional subsidy, to stop a temporary gap, but obnoxious and dangerous as a permanent means of carrying on Government.

It has been remarked, and I think truly, that dividing politicians into two classes; of those who are in favour of a liberal government expenditure, and of those who are bent on cutting down the expenditure; the supporters of a liberal expenditure dread the income tax because its unpopularity renders its continuance precarious; whereas the economists delight in it, as continually hoping that the people may, at any time, compel the Government to repeal the tax, and consequently to contract their expenditure. As I happen to belong to the former class, I condemn the income tax because I anticipate that its unequal pressure, its inquisitorial character, and its annual direct and heavy appeal to the pocket, will at last wear out the patience of the payers, and compelling the Ministry to repeal it, will force an injurious parsimony on the administration of the country.

At present I am not stating anything on which I here desire to raise a discussion, I am only making a declaration of my financial faith. But I may be allowed, perhaps, to point out a clear distinction between two kinds of government expenditure—I mean the *occasional* and the *permanent* expenditure. It is alleged by the economists, that money spent by Government is profusely spent, and gets far less services in return than the same sum laid out by a private person. I acknowledge that this is true of occasional expenditure. I confess that if a gallery of pictures is to be removed, a picture dealer will get it done for himself at far less cost than if the same service be rendered to the nation; so a war, and especially the first years of a war, will be conducted extravagantly; but I cannot say that the same is true of the regular every-day functions of Government. The high Officers of State receive very moderate emoluments; the judges, considering the amount of work they perform, are only fairly paid; officers of the army get scarcely more than 5 per cent. on the prices of their commissions; the common soldier at thirteen pence a-day receives the wages of the lowest labourer. Then take the Poor Law. The relief it administers is, in my opinion, far more efficacious than the capricious dole of private charity, notwithstanding the large proportion of the rates expended on buildings and salaries.

But this is not all; we ought to look also at the incidence of the tax, or of the voluntary substitute for it. Where any function is performed by Government, the expense of it falls on the general fund of taxation, which is levied pretty equally on the people at large; when any public good is effected by individuals or by voluntary associations, the money to carry it out is generally furnished by a few persons; and everyone knows that a majority of the world, and even of the richest part of the world, absolutely refuses to render any considerable assistance. Government poor rates are paid by the mean-spirited as well as by the liberal; government education is paid for by the shabby rich as well as by the munificent; but hospitals, ragged schools, missions, and the thousand associations of the day, receive little aid from a vast number of persons in affluence.

It is hardly necessary, I suppose, to guard myself from the imputation of being indifferent to waste and profusion. Indeed, the desire I feel that Government should render liberal assistance to education and other means of social progress, furnishes an additional reason for ardently wishing to see economy practised in every department of the State. If a million could be saved annually in the dockyards, there would be a million at hand for further helps to society.

These are the reasons why I am favourable to a liberal expenditure on the part of Government; and because I am favourable to such an expenditure, I am desirous that taxes should be raised in a way not unnecessarily disagreeable to those who pay them. But all direct taxes are offensive, and of direct taxes the income tax is the most offensive.

III.

I have said this much on the income tax generally; I now come to the question I especially propose to deal with.

I should not have troubled the Statistical Society with this paper, had I not found Mr. Warburton's opinion recently reiterated in a periodical of high reputation. I had supposed that the fallaciousness of the argument had been understood; and that even those who could not say why it was unsound, felt that it was unsound. The recent article to which I have alluded, undeceived me.

Dr. Farr, several years ago, furnished this Society with a refutation of Mr. Warburton's opinion; but the paper in which the refutation occurred, was an exposition of an elaborate scheme of taxation, and touched but casually and slightly on the point in question; besides, it was unfit to be detached from the rest of the article, which was written in a scientific form. My remarks will have a more simple character.

Mr. Warburton's statement then is virtually this. One man has an annuity for a few years, another for ever. Let the tax be made permanent and uniform, then the short annuitant pays so long as his income lasts, the permanent annuitant also pays so long as his income lasts; thus the apparent injustice ceases. This is all that is required—a permanent and uniform tax; with that there cannot be any inequality.

Let us take a case to illustrate the argument. Let us say that I have an annuity of 2,000*l.* for ten years; if I am moderately prudent, I shall not now spend at the rate of 2,000*l.* a-year, since if I do so, and continue during the currency of the annuity to do so, I shall, at the end of the ten years, be a beggar. My course is a plain one; I must save a large part of my 2,000*l.* a-year, viz., so much of it that my savings, with the accumulations upon them, shall at the end of the ten years, be enough to furnish the same income that I have allowed myself to spend. By this means, I shall secure a continuance of my ordinary means of living, and shall, at the end of the ten years, be in the situation of a permanent annuitant. Reckoning interest for the sake of simplicity at 5 per cent., I may guess, after that rough fashion, in which most men conduct even important affairs, that I must limit my expenditure to barely 800*l.* a-year, and must save the remaining 1,200*l.* a-year. This 1,200*l.* a-year, together with compound interest at 5 per cent., will hardly in the course of ten years, amount to 16,000*l.*, the principal necessary to yield me, at 5 per cent., 800*l.* a-year. But I will say for the present that I may spend from the first 800*l.* a-year, and that then my savings will be sufficient to secure me 800*l.* a-year permanently. On this assumption, my 2,000*l.* a-year for ten years, is just the same thing to me as a permanent annuity of 800*l.* Practically this is an exaggerated estimate of my annuity.

But at the same time that I have become possessed of this annuity, with at the most 800*l.* a-year, you have become possessed of property that yields, and will continue to yield, 800*l.* a-year. It seems indisputable that you are at least in as good a condition as I am. You have permanently 800*l.* a-year to spend, I have permanently, barely 800*l.* a-year to spend. Supposing my permanent income to be as great as yours, the difference between us is one of form only.

It needs no argument to prove that we ought to pay the same income tax, since our incomes are virtually the same though formally different.

It would be sufficient here to cite the well-known maxim of Adam Smith, which has been quoted a hundred times before, that "the subject of every State ought to contribute towards the support of the Government, as nearly as possible in proportion to their

"respective abilities; that is, in proportion to the revenue which they respectively enjoy under the protection of the State. The expense of Government to the individuals of a great nation, is like the expense of management to the joint tenants of a great estate, who are all obliged to contribute in proportion to their respective interests in the estate."

I say I might safely shelter myself under this generally received dictum of a great writer. But in doing this, I should be availing myself of a maxim with which I do not agree. If the maxim be true, it follows that Sir Robert Peel was wrong when he exempted incomes under 150*l.* a-year, and that Mr. Gladstone was wrong when he exempted incomes under 100*l.* a-year; whereas, as I believe, Sir Robert Peel was perfectly right in his liberal exemption, and Mr. Gladstone was wrong, only in lowering the claim for exemption to incomes of 100*l.*, and was not wrong in continuing the modified exemption.

IV.

In the first part of the dictum which affirms that people should pay according to their *respective abilities*, I entirely concur; from the second part, which affirms that this ability is to be measured by the *respective revenues*, I as much dissent. If two persons have each of them 500*l.* a-year, they certainly ought to be called on to pay the same tax, since it is impossible for the Government to weigh the circumstances of every individual, and to diminish the charge on one because he has great claims upon him, or was brought up in affluence: while another has his tax heightened because he has risen in life and is wealthy, with ten times his original income. No free Government can descend to such details.

But comparing class with class, as should be done, I cannot see that the ability to pay taxes is in proportion to the income. There is a certain sum which is necessary to mere existence; among the educated classes, there is a certain sum which is necessary to save the owner from falling into a lower grade of society. We may say that 30*l.* to 40*l.* a-year is necessary to maintain a labourer with a family, and that 100*l.* a-year is almost as necessary to save a lady from losing her rank. Many clergymen, we know, do contrive to bring up a family and occupy the rank of gentlemen on 200*l.* a-year. But compare these necessary incomes with the larger incomes of 1,000*l.*, 2,000*l.*, or 10,000*l.* a-year. If you take 1*l.* from the labourer, 3*l.* from the lady, or 5*l.* from the curate, you take what is their very life; if you take from the owner of 1,000*l.* a-year 25*l.*, or from the owner of 2,000*l.* a-year 50*l.*, you remove merely the means of enjoying certain superfluities with which he can dispense. I do not believe, therefore, that men's ability to contribute is in proportion to their respective incomes.

This qualification of Adam Smith's maxim, however, does not seem to affect the case I have supposed; for I have assumed, not merely that you and I ought to pay in proportion to our respective incomes, but further, that we ought both to pay about the same tax, because we enjoy the same income.

But Mr. Warburton steps in at this point and says:—"Very well; I quite agree with you; you ought to pay the same income tax: more than this, I point out to you how to accomplish this equality of payment—make the tax permanent and uniform, then you will pay only for ten years, while your friend, and his heirs, will pay for an indefinite period."

To me the fallacy of this argument is apparent, and I think I can clearly expose it. At the end of the first year you have received 800*l.*, you have paid your income tax, say 30*l.*, and have spent the remainder; I have received 2,000*l.*, I have paid 75*l.* for income tax, and in order that I may save the necessary 1,200*l.*, I have limited myself to spending 725*l.* You have spent 770*l.*, I only 725*l.*, so that even in this first stage you are better off by 45*l.* than I am; this, however, is a trifle, which I will pass over for the present. What I want to know is, what is to become of this 1,200*l.* that I save? Of course I do not bury it in the ground; I invest it. Invest it! in what? In land, mortgage, shares, anything by which, as I assume, I get 5 per cent.

Let me come to the end of the second year. Again you have received 800*l.*, have paid 30*l.* for income tax, and have spent 770*l.*; I again have received 2,000*l.*, have paid 75*l.* income tax, and have spent 725*l.*—45*l.* less than you have. But of this repeated disadvantage I make no complaint. Another complaint, however, I have to make; it is about my savings of the first year. My 1,200*l.* invested at 5 per cent., yields me 60*l.*, and on this additional sum a further claim of income tax is made; a small sum no doubt, but an annoying aggravation, since the claim must be paid out of my 725*l.*, or else my aggregate savings will not be enough to replace my principal at the end of the ten years.

If we pass on to the third year, there is an augmentation of my grievance, since I have to pay not only the original 75*l.*, but tax on the investments of two years, amounting to nearly 5*l.* And in each successive year this oppression grows, until in ten years it becomes considerable.

But the greatest hardship of all remains behind. Mr. Warburton had promised me that at the end of ten years I should be tax free; whereas you would go on still paying: let us see what would be our respective situations at that date.

The income tax is levied as before, at 9*d.* in the pound. You continue to pay 30*l.* a year, but how am I placed? I have saved

each year 1,200*l.*, a sum which I have assumed to amount, with compound interest, to something like 16,000*l.* This sum of 16,000*l.* I have invested at 5 per cent., and I obtain from it an income of 800*l.*, the same income that you enjoy. But is Mr. Warburton's promise kept? Am I income tax free? Not at all; the tax is levied on my 800*l.* a-year just as much as upon yours; whether I have invested in land, or shares, or funds, I must pay my tax just as much as you must. No doubt my annual grievance is come to an end; I no longer pay tax on 2,000*l.* a-year; I now pay only as you do, on 800*l.* a-year, my real income. But the promise was, that at this period I should pay nothing: and I was asked to submit to an apparent injustice during ten years, on the ground that at the end of the time I should be tax free. This promise is entirely falsified.

How shall we account for this rashness of assertion on Mr. Warburton's part? I reply, that Mr. Warburton only saw half the truth. He was right in saying that at the end of the ten years the tax on the 2,000*l.* ceased, because the income of 2,000*l.* itself ceased. He did not pursue the matter any further: he did not sit down, pen in hand, to reduce to figures your income and mine, with the principal from which they were respectively derived: he saw clearly that when my income of 2,000*l.* ceased, the tax on it ceased also: he was contented with what he saw, and he honestly gave his evidence accordingly. The error is not nearly so strange an one as many others that have arisen from a half acquaintance with facts and figures. It is not half so strange as the authoritative resolution of the House of Commons, at the depth of the depreciation of paper, that a 1*l.* note and a shilling were together of equal value with a golden guinea. It is not half so strange as the universal belief with regard to the Sinking Fund, that at the time the nation was borrowing everything within its reach, that fund was actually operating towards a discharge of the national debt. It is not so strange as the opinion held by Locke, Montesquieu, and many others, and disproved by David Hume, that the abundance of gold and silver would permanently lower the rate of interest. Certainly, it is not nearly so surprising as a fallacious proposition of Jeremy Bentham's. That eminent philosopher was desirous, in his "Defence of Usury," to show his readers how they might evade the usury laws, and pay 10 per cent. if they pleased. His scheme will be found in letter viii. It will be seen that with such over ingenuity was it planned, that anyone adopting it would pay, not 10 per cent. as was intended, but no less than 110 per cent. for a year's interest. Mr. Warburton's fallacy was a venial one compared with these; his error was that of an able man who had hit upon a truth, but had

not been fortunate enough to become acquainted with another truth by which the former was modified and neutralized.

V.

I must now revert to one feature of the case, the consideration of which I thought it better to postpone.

I hope I have shown that I, with my ten years' annuity of 2,000*l.*, pay on 800*l.* a-year permanently, as you do: that in addition I pay on 1,200*l.* a-year for ten years; and that this 1,200*l.* a-year is not virtually income, but principal. But at the end of the first year, as I have already pointed out, I have invested 1,200*l.*, the first instalment of my capital; and at the end of the second year, this investment, at 5 per cent., yields me 60*l.* I am actually called on to pay tax upon this 60*l.*, while no such claim is made on you. The 60*l.*, like the 1,200*l.* already invested, is a part of that sum which it is necessary to invest, in order that at the end of ten years I may continue to enjoy an income of 800*l.* a-year. The 60*l.* is not virtually, but is only formally, income—it is really principal. The tax at 9*d.* in the pound, is 2*l.* 5*s.*, and this sum I cannot pay out of the 60*l.*, since if I do so, I shall fail at the end of ten years to have accumulated the 16,000*l.* required; I must pay the 2*l.* 5*s.* out of my income.

You and I will stand respectively thus: you have a clear income to spend of 800*l.*, less income tax at 9*d.*, 30*l.*, leaving 770*l.*: I have a nominal income of 800*l.*, less income tax like yours of 30*l.*, leaving nominally 770*l.*, the same sum that you have; but from this we have to deduct, first, tax at 9*d.* on principal of 1,200*l.*, making 45*l.*, and tax at 9*d.* on additional principal of 60*l.*, making 2*l.* 5*s.*. The entire deductions from my 770*l.* are 47*l.* 5*s.*, and my net income is 722*l.* 15*s.*, against your 770*l.*

This additional tax of 2*l.* 5*s.* seems to constitute a small grievance, but it is something to a man who already pays 45*l.* more than he ought. Besides the evil is a growing one. What is 2*l.* 5*s.* the second year, becomes 4*l.* 12*s.* 3*d.* the third year, 7*l.* 2*s.* the fourth year, and no less than 24*l.* 16*s.* 2*d.* the tenth and last year; reducing my nominal income of 800*l.* this last year, to about 700*l.* against your 770*l.*

The subjoined Schedule (A) will show the progress of my investments, and of my income tax during the whole period:—

You receive regularly 800*l.* a-year, less tax 30*l.* = 770*l.*, I receive as follows:—

(A.)

Years.	Annuity, and Interest on Investments.		Which I divide into		Tax on Income.	Tax on Principal.	Amount left me to Spend.	
	£	s. d.	Income.	Principal.			£	s. d.
End of 1st year	2,000	— —	800	1,200 — —	30	45 — —	725	— —
" 2nd "	2,060	— —	"	1,260 — —	"	47 5 —	722 15 —	
" 3rd "	2,123	— —	"	1,323 — —	"	49 12 3	720 7 9	
" 4th "	2,189	3 —	"	1,389 3 —	"	52 1 10	717 18 2	
" 5th "	2,258	12 2	"	1,458 12 2	"	54 13 11	715 6 1	
" 6th "	2,331	10 9	"	1,531 10 9	"	57 8 8	712 11 4	
" 7th "	2,408	2 3	"	1,608 2 3	"	60 6 1	709 13 11	
" 8th "	2,488	10 4	"	1,688 10 4	"	63 6 5	706 13 7	
" 9th "	2,572	18 10	"	1,772 18 10	"	66 9 9	703 10 3	
" 10th "	2,561	11 10	"	1,861 11 10	"	69 16 2	700 3 10	
	—	—	—	15,093 9 2	—	566 — 1	7,133 19 11	
Average of the 10 years	—	—	—	—	—	56 12 —	713 8 —	
Amount invested during the 10 yrs.	—	—	—	15,093 9 2	—	—	—	
Permanent income at 5 per cent. after the 10 years have expired	—	—	—	754 13 6	less {	9 <i>d.</i> in the £ 28 6 —	726 7 6	

From this schedule it appears, that besides the tax of 30*l.* a-year which I have paid just as you have, I have further paid during the ten years 566*l.*, or 56*l.* a-year; making altogether a payment of income tax on my part, nearly three times as great as yours. I have an income considerably less than yours, on which I shall have to pay 9*d.* in the pound just as you have. This schedule seems to me distinctly to falsify Mr. Warburton's promise, since I do not, at the end of the ten years, enjoy the immunity he held out.

But it may be said that my case is one arbitrarily assumed; that I may not, in fact, choose to save, and that on that supposition, Mr. Warburton's opinion is correct.

On this hypothesis, I make up my mind to enjoy my annuity during ten years, and then to be utterly destitute. If at the same time you continue to spend only your 800*l.* a-year, your case and mine come to be so different, that comparison of them is useless. I will afterwards consider this hypothesis separately; I think I can show that the argument is not at all affected by it. For the present, in order to give a useful parallelism, I must make you as great a spendthrift as myself, and then inquire whether the Government treats us both alike. I will say, then, that while I am spending my whole 2,000*l.* a-year, with the certain prospect of beggary at the conclusion of the ten years, you also are so far exceeding your income of 800*l.*, that at the end of the ten years your property will

be nearly all gone. I will give a schedule showing what tax you will pay during the ten years. We already know that I shall pay 9*d.* in the pound on 2,000*l.*, or 75*l.* You, of course, will pay the first year on 800*l.*, and the rest of what you spend beyond 800*l.*, will be part of your principal. For the sake of simplicity, I will suppose that your property consists of 16,000*l.* invested on interest at 5 per cent., and that you spend 2,000*l.* a-year just as I do. It will be seen that a far larger portion of my 2,000*l.* goes as income tax than is taken from you.

I now spend every year 2,000*l.*, less income tax 75*l.* = 1,925*l.*, you receive and spend as follows:—

(B.)

Years.	Property.		Interest.		Expenditure.	Excess of Expenditure over Interest.		Income Tax on Property of Previous Year.		Net Expenditure.	
	£	s. d.	£	s. d.		£	s. d.	£	s. d.		
Beginning of 1st year	16,000	- -	800	- -	2,000	- -	- -	- -	- -	- -	
End of 1st year	14,800	- -	740	- -	"	1,260	- -	30	- -	1,970	
" 2nd "	13,540	- -	677	- -	"	1,323	- -	27	15	1,972	
" 3rd "	12,217	- -	610	17	"	1,389	3	25	7	1,974	
" 4th "	10,827	17	541	7	10	1,458	12	22	18	1,977	
" 5th "	9,369	4	468	9	3	1,531	10	20	6	1,979	
" 6th "	7,837	14	391	17	8	1,608	2	17	11	1,982	
" 7th "	6,229	11	311	9	7	1,688	10	14	13	1,985	
" 8th "	4,511	1	227	1	1	1,772	18	11	13	1,988	
" 9th "	2,768	2	138	8	1	1,861	11	8	10	1,991	
" 10th "	906	10	45	6	6	1,954	13	5	3	1,994	
								183	19	11	19,816
Average of 10 years.	-	-	-	-	-	-	-	18	8	-	1,931

We find from this schedule that while you have spent nominally 2,000*l.* a-year, just as I have, you have paid only 184*l.* income tax, while I have paid 750*l.*, more than four times as much.

It is true, that henceforth my contributions to that tax cease, because my income has gone; but yours have all but ceased, since you are left with only 906*l.*, yielding you an income of 45*l.* 6*s.* a-year; which if it pays tax at all, will pay less than 2*l.* a-year.

If I am asked how it is that you have anything left at the end of the ten years, I reply that it is because, spendthrift as you have been, you have yet not spent so fast as quite to exhaust your principal in the ten years. You have spent nominally 2,000*l.* a-year just as I have; that is, the expenditure of each of us, including income tax, has been 2,000*l.* a-year. But your 16,000*l.*, at 5 per cent., was really worth more than my annuity of 2,000*l.* for ten

years, and that makes my case the harder, since I, with an inferior property, have paid 750*l.* against your 184*l.*

This reply suggests another mode of putting the matter. You continue, at the end of ten years, to enjoy a small income, and therefore to pay a little tax, (unless you claim a casual exemption on account of poverty). If you had from the beginning spent rather more profusely, you would now have had no income, and therefore you would have paid no tax. I, too, if I had spent faster, by borrowing on the security of my annuity, should have become income tax free at an earlier period: in nine years, or eight years, or five years. We may say generally, that the income tax may be evaded to any extent by a man who will dissipate his principal,—a self-ruining process to be sure,—but just that on which Mr. Warburton congratulates the short annuitant. A man possessed of 100,000*l.* consols when the income tax was imposed, might have avoided paying anything, by simply spending the whole of this principal at the gaming table. I, at the same period, with a ten years' annuity of 2,000*l.*, might have equally slipped through the fingers of the tax gatherer, by selling my annuity and giving or gaming the price away. If I were more mildly improvident, and merely reduced myself to beggary at the end of ten years, I should then be in the position imagined by Mr. Warburton,—I should pay no tax because I had no income.

VI.

One circumstance still requires consideration. It has been proposed that all incomes should be estimated by competent Actuaries; in which case, I with my ten years' annuity of 2,000*l.* should certainly not pay more than you with your permanent annuity of 800*l.* The fairness of the principle can hardly be disputed; its practicability is not so clear.

But suppose this practice adopted; then arises the state of things to which I want to call attention. Say first, that no income tax exists; that I become possessed of an annuity of 2,000*l.* for ten years; that I am so improvident as to save no part of my income; and that at the end of seven years a tax of 9*d.* in the pound is imposed.

At what value ought my annuity to be estimated? I may be regarded in two different lights: first, as an annuitant for ten years, of which three are unexpired; secondly, as an annuitant for only three years. If I am regarded in the first light, the actuary will go back to the period when my annuity was first granted, and will say, (still taking 5 per cent. as the rate of interest), that my ten years' annuity of 2,000*l.* is about equal to a permanent one of 800*l.*, and that on 800*l.* accordingly I ought to pay every year. But if I

am regarded in the second light, as a holder of an annuity of 2,000*l.* for three years, the estimate will be a far lower one. For what can I afford to spend during three years so as to replace by my savings during so short a time, the means of continuing the same means of expenditure? I may spend about 260*l.* a-year, and then I shall have a permanent income to that amount. My three years' annuity ought therefore to be estimated as equal to a permanent one of 260*l.*; and on that sum I ought to be taxed.

Here, then, are two highly inconsistent valuations, the one subjecting me to be taxed on 800*l.*, the other on only 260*l.*; which is the correct one? It may seem an unreasonable thing to say that the low estimate is the true one; it may be urged that in any tax on expenditure, such as customs' duties, or excise duties, or assessed taxes, I should not have escaped; and that therefore I ought not to escape here. Why should my profusion exempt me? But to this there is an unanswerable reply,—that the income tax knows nothing of the policy of encouraging frugality; that wherever it finds an income it taxes that income; that any man may evade the tax by dissipating his property. It is a means of taxing the thrifty and sparing the spendthrift. Why should my profusion be punished more than that of my neighbour?

But again it may be contended that I am not to escape by a mere accident. If the tax, it will be said, had been imposed at the beginning of the term of my annuity, I should have been set down as possessing a short annuity, equal in value to a permanent annuity of 800*l.*, and on that sum of 800*l.* I should have had to pay. It happens that the valuation has taken place seven years later, when by my prodigality a serious diminution of value has taken place; but this must be disregarded, and I must be treated as if the tax had been imposed at the beginning of my term.

For myself, I am perfectly clear that I ought to be taxed on the lower amount of 260*l.* The apparent inconsistency is caused by an incorrect notion of the character of the valuation which would take place; it is supposed that as the worth of my annuity at starting would be the same as that of a permanent annuity of 800*l.*, therefore I ought, during the currency of my short annuity, to pay on 800*l.* a-year. But this would be an injustice; that very injustice which I have already pointed out as an aggravation of the other injustice I complain of.

Referring again to my first schedule, I find that under the present unfair arrangements, I pay as follows:

- (1.) I pay on 800*l.* as you do = 30*l.*
- (2.) I pay on 1,200*l.* of principal = 45*l.*

This is during the first year.

During the second year I pay the same as during the first year,

with the addition of 2*l.* 5*s.* as 9*d.* in the 1*l.* on the interest of my investment of principal in the first year. This 2*l.* 5*s.* is the aggravation I am complaining of. It grows also, until in the tenth year it amounts to 21*l.* 16*s.* 2*d.*

Now, if the system of valuation were adopted, if at the commencement of my annuity of 2,000*l.* for ten years, I were estimated as having the same means that you possess in the enjoyment of 16,000*l.* at 5 per cent.; this would be perfectly fair for the first year; but in the second year, if I were still set down at a permanent annuity of 800*l.*, there would occur the injustice I am complaining of; inasmuch as I should have to pay, not only on 800*l.*, but also on 60*l.*, the interest of my 1,200*l.* invested in the first year. The valuation would require to be made for each year: and I should be set down at 800*l.* the first year, at 740*l.* the second year, and so on, until the tenth year, when I should have to pay only on about 95*l.* 5*s.* instead of on 800*l.* Not that I should pay less than you each year on the whole: but I should pay in two different ways; first on my annuity valued as a permanent one, and next on the interest arising from my investments.

Supposing that the estimate were correct, which makes my short annuity equal to your permanent one of 800*l.*, my income would stand thus:—

(C.)

Years.	From Estimated Permanent Annuity.	From Investments.	Total.
1st year.....	£ 800	—	£ 800
2nd „	740	60	„
7th „	250	550	„
10th „	95	705	„

This, then, explains the apparent anomaly with which I am now dealing. It turns out that it makes no difference whether the income tax is imposed at the beginning of the period of my annuity, or during its currency: because in either case a valuation would be required for *each year*; a valuation diminishing in amount from the first year to the tenth: a valuation of 800*l.* in the first year, and of little more than 95*l.* in the last.

VII.

I am aware of an objection, and that not a light one, which may be made to the conclusiveness of my argument. It may be said that

I have assumed a specific sum as income, and a specific rate of interest; and that other specific incomes, and specific rates of interest, might yield a different result. I reply that, if I had been engaged in a mathematical treatise, I should of course have put letters instead of figures; and I cannot deny that by employing a particular case I have failed to demonstrate my proposition. The most that I can hope is that I have raised a violent presumption in its favour.

All I can say at present is, that I cannot find that my specific assumptions have anything to do with my general results; that if four per cent. were put instead of five, that if seven or five or three years were substituted for ten, that if dollars, francs, or roubles were used in the place of pounds, I should still be exposed to the same injustice, of having to pay in my first year on what is virtually capital, of having to pay on my partial investments during the currency of my annuity, and of having to pay permanently, when my annuity had expired, on the income arising from my whole investments.

I think it is hardly necessary for me to show that my fictitious case does really represent a large number of incomes assessed under Schedule D. I do not allude merely to those persons who have an annuity terminable at the end of a fixed term of years: I allude to the much larger class of traders, and of professional men, whose incomes are generally precarious and short-lived.

Side by side, in town or country, will be found in fact two men, of whom the one enjoys an income derived from land, or houses, or the public funds; while the other is deriving his from his daily exertions, which may at any time come to an end through sickness or death, or which may be deprived of their reward through the caprice of the public, or through the inevitable vicissitudes of commerce. The former of these, if he have no motive for increasing his future income, may without imprudence spend the whole of his present receipts; the trader or professional man, if he aims merely at securing an uniform means of expenditure, must forbear from spending a large part of his present gains. These gains are taxed at the same rate as those derived from permanent property, the income derived from the savings is taxed as soon as it arises; at the end of the ten years, or twenty years, when the professional or trading income ceases, the income derived from the principal saved is taxed, without any of that exemption promised by Mr. Warburton.

More than a fourth of the whole of the income tax is derived from these terminable annuities. I am aware that in a great many instances the tax-payer relieves himself by making an insufficient return, and paying on less than he actually gains. The class represented under Schedule D is by no means so overtaxed as might

appear. Injustice is corrected by fraud. But this is no comfort to that large class of conscientious people who pay scrupulously to the extent of their incomes: they pay dearly for their sense of right. It would be a comfort to them to have a valid promise, instead of Mr. Warburton's fallacious one, that the income derived from their savings should not be taxed. But this is not the case, and cannot be the case.

VIII.—*Recapitulation.*

I will now recapitulate with some fulness, the facts and arguments which I have brought forward.

1. In the first place I have stated that I am no friend to the Income Tax, and I have assigned my reasons for my enmity to it.

2. Secondly, having stated the opinion I propose to combat, having noticed the short and scientific refutation of it by Dr. Farr, I proceed to what I hope may be a more popular explanation of the arguments against it.

3. I suppose a case by way of illustration. I imagine myself to possess an annuity of 2,000*l.* for *Ten* years, while I assign to another person, whom I am addressing, a *Permanent* annuity of 800*l.*; and I show that even reckoning interest at 5 per cent., my short annuity of 2,000*l.* is not worth more than the permanent annuity of 800*l.* I assume that I ought not to pay more income tax than the permanent annuitant, because I am in no better position than he is.

4. Taking the hypothesis that I spend 800*l.* a-year and invest the remaining 1,200*l.* which I receive annually, I inquire what will be the result at the end of the first year, at the end of the second year, and so on. I show that there is some hardship at the end of the first year, a still greater at the end of the second, and an increasing hardship every year.

5. But when I come to the end of the tenth year, the greatest hardship of all arrives. I was promised that henceforward I should be free of income tax, but I find that I have to pay permanently on 800*l.* a-year, which is the income resulting from the principal I have saved.

6. I then inquire how it is that Mr. Warburton and others should have overlooked these obvious facts. I reply that other, and more distinguished, men have made errors as great with regard to the rate of interest, the sinking-fund, and the usury laws.

7. I now revert to the hardship which I have alleged that I suffer in an increasing proportion at the end of each year. I show to what it amounts.

8. I next ask: what if I do not save? I reply that in that case, I shall be, at the end of the ten years, in a state of destitution: and that in order to compare myself with the permanent annuitant, I

must assume that he is equally improvident, that is, that during the ten years he spends the whole of his principal. I then investigate what income tax we shall both of us pay; and I find that my payments will be very far the greater.

9. This leads me to remark, that by spending our principal we certainly avoid all future income tax; and further, that all income tax whatever may be evaded by the simple contrivance of wasting the whole of one's property.

10. I next inquire what would be the consequence of estimating the principal value of incomes. I point out that if the tax were imposed during the currency of my annuity I might be regarded in two lights,—either as the possessor of an annuity for ten years, of which five had expired and five still remained, or simply as the possessor of an annuity for five years. I conclude that the latter valuation is the true one; and further, that every annuity ought to have a separate valuation for every year that it subsists.

11. Lastly, I consider the objection that my argument is founded on specific sums of money, and a particular rate of interest. I try to show that my assumed case does really represent a large class of facts in real life.

MEMORANDUM indicating some of the CAUSES to which the DISCORDANCY of the COMMERCIAL STATISTICS of various COUNTRIES is chiefly to be attributed. By JOHN ALEX. MESSENGER, Department of Imports, &c., Custom House, London.

[From the Report of the Fourth International Statistical Congress, London, 1860.]

ALMOST every State of the civilized world has now, for a longer or a shorter period, put in practice some method, accepted by itself as effectual, for the maintenance of a comprehensive record of its *External Commerce*. Few will be disposed to deny that such a record, if framed on a judicious plan, and if faithfully compiled from trustworthy documents, must throw a powerful and steady light on many questions which closely affect the interests of the community, and which might otherwise baffle the most acute investigation. But the conditions we have just noted as necessary to its usefulness, must be kept in view and realized in their spirit; for assuredly no statistical registry of Imports and Exports can effectually subserve those important purposes which it is designed, and which it is abstractedly competent to fulfil, unless it combine precision of plan with the fundamental quality of authenticity in the materials of which it is composed, and with a full measure of care and skill exercised in its construction. From the union of these attributes, results the general character of accuracy, the vital and essential principal to which every statistical registry tacitly lays claim. When we speak of *accuracy*, we are using a term which we think is not likely to be misunderstood. We mean not of course an absolute exemption from error, for in matter of this kind mathematical exactness is unattainable, but accuracy in the main—a certain truthfulness pervading the entire system of the record, and imparting to every conspicuous fact which it lays before us, enough of solidity to support any practical conclusion that we may logically deduce from it. To affirm that statistics, however elaborate and however symmetrical in form, can possess no real weight and authority unless accuracy in this sense of the word can be predicated of them, is indeed only to enunciate a self-evident proposition.

It deeply concerns us, then, to know whether such a measure of accuracy can justly be ascribed to the Commercial Statistics, either of our own country or of other countries in whose social condition and progress we feel an interest; and we are naturally led to inquire by what simple test, if by any, we may determine whether this essential quality belongs to them or not. An easy test, some one,

perhaps, may reply, will be afforded by a comparison of the statistical registries of various countries, where they come in contact with each other and occupy the same ground. If we direct our view to the Trade between two particular countries, and require evidence of its amount from the records of each, we may expect to find that, in the main, the one statement shall prove the *counterpart* of the other; that the *exports* on this side shall be reflected by the *imports* on that, and *vice versa* the *imports* by the *exports*. An exact agreement we do not look for, and were we to encounter it on the surface, must believe it accidental, and infer the existence of error beneath it; but what we reasonably seek is a substantial correspondence between the two statements—an accord and harmony between them, indicating a basis of reality common to both. Now, does such a correspondence present itself to our view when, for example, we bring the accounts of France and England into comparison with each other, or when we institute the like comparison between either of these and the accounts of Belgium? We regret to say it does not. Where we had hoped for agreement, we discover at first sight little else than contradiction. Each of the statements, missing the confirmation it needed for itself, seems to interpose a caveat against the testimony of that with which it is compared. To what extent this is the case will be seen by reference to the Appendix annexed hereto.

The paper referred to exhibits, in separate tables, the reciprocal imports and exports of *England* and *France*,—of *England* and *Belgium*,—and of *France* and *Belgium*,—according to their estimated value, as represented in each instance by the accounts of both the countries immediately concerned. It is not necessary here to pass under review all the discrepancies which the comparison elicits. They are brought more distinctly before the mind, by a mere inspection of the figures, than we should succeed in bringing them, were we to array them in words; for the maxim of the critic,

“Segnius irritant animos demissa per aurem
Quam quæ sunt oculis subjecta fidelibus,”

may be not inaptly transferred from the domain of poetry to that of arithmetic. Leaving the tables to speak for themselves then, let us consider what impression will probably remain on the mind of any one who has carefully examined them, and who has no extraneous evidence to guide him in estimating the degree of authority to be assigned to any of the statements which they embody. Will he not conclude that he must refuse his assent to all these conflicting statements alike, and submit, as he best can, to remain in ignorance of the facts which each of them professes to set before his eyes? Such a conclusion may seem but reasonable, but, though we have

shown how naturally it may be arrived at, we are, happily, not obliged to admit its substantial justice. On the contrary, we trust we shall be able to show that the disagreement between these statements, embarrassing as its existence doubtless is, and greatly to be regretted, is not inconsistent with the essential veracity of each, being for the greater part produced by a difference in the form and arrangements of the records from which they are abstracted—an apparent, not a real contradiction.

When this is perceived, the practical object which the present Memorandum has in view will become manifest. Having first exposed the evil that the need of a remedy might be felt, we would indicate the quarter in which the remedy is to be sought.

We will direct our attention to the *discrepancy* between the *French* accounts and our own.

This, at first sight, is startling, both in the case of the *exports from France* to England, and in that of the *exports from England* to France; the difference on the former being nearly 10,000,000*l.*, and on the latter between 5,000,000*l.* and 6,000,000*l.* sterling. Now a part, and a considerable part, of the disagreement in both sections of the table, arises from the circumstance that, whereas our accounts show the imports and exports of the *United Kingdom* alone, apart from its outlying possessions, the *French* accounts include under the head of “*Angleterre*,” not merely the trade of France with the *United Kingdom*, but also that which she carries on with the *Channel Islands*, with *Gibraltar*, with *Malta*, and with the *Ionian Islands*; in short, with all the *European* dependencies of the *British Crown*.

With some of these France has a very considerable traffic. Into the *Channel Islands*, which enjoy an almost total *exemption* from import duties, she pours abundant supplies of wine, brandy, and manufactured goods of various sorts for the native and resident population. She furnishes wine also, and those chiefly of the better quality, to our garrisons in the *Mediterranean*; and, on the other hand, she imports, nominally through *Malta*, as we shall presently have occasion to observe, very large quantities of raw silk, brought by the way of *Egypt* from *India* and *China*. The amount of all these imports and exports we have no means of stating even approximately; but if it could be ascertained and separated from the totals which are presented under the head “*Angleterre*,” the difference which we have to discuss would be sensibly diminished.

Another cause of disagreement that operates very powerfully in the comparison between the *French* accounts and ours, is the arrangement under which France records among the exports to *England*, all the goods that are sent hither for *transshipment*,—merchandise to the value of millions, which merely touches our shores to

be immediately carried away to another destination, chiefly to the United States and to the countries of South America. Of these transshipments, the *English* account of imports from France takes no cognizance. We have a very rough and vague registry, either of their nature or their value; but according to the information rendered to us, they amounted in the year 1858 to more than 3,000,000*l.* The rule which the French officials follow in assigning this large trade to England, is in harmony with the English practice in the like case, for to whatever port goods are shipped in the first instance from our own shores, we account them exports to the country to which that port belongs without attempting to trace their ulterior destination. It is a rule dictated by convenience, but it operates detrimentally in respect to the object at which we aim.

The application of the converse rule, viz., which determines that goods imported indirectly shall be treated as importations from which they were immediately received, is another cause of disagreement between the French accounts and the English. France imports very large quantities of raw silk the produce of India and China; a portion of this is received *viâ England*, but another, perhaps an equally large portion, arrives by the way of Alexandria. The former portion alone is included in the English accounts under the head of exports to France, but it seems pretty certain that both portions are comprehended in the French accounts under the head of imports from England, apparently because the vessels which bring the silk to Marseilles touch on their way at the intermediate port of La Valette; and imports from Malta, as we have seen, are in the French point of view imports from England.

We abstain from any attempt to exhibit in figures the extent to which each of these causes of difference has affected the comparative returns of the two countries. Our materials are not sufficient for that purpose, but we may state our impression that, if the operation of these several circumstances could be precisely measured, the amount of difference which would remain to be explained would be comparatively small.

That remaining amount, whatever it might prove to be, would be ascribable partly to incorrect entries at the custom houses on the one side of the channel or the other, partly to errors in the valuation—errors which cannot be wholly avoided, notwithstanding all the care that is employed, and on the whole, we may affirm successfully employed, both in France and in England, to prevent their occurrence.

The detection and correction of such errors would, however, be rendered much less difficult than it now is, if the designation and classification of the articles of merchandise reciprocally imported and exported, were assimilated in the accounts of the two countries.

There is reason to believe that the rates of valuation adopted in the *English* returns for the years prior to 1859 for silk goods imported from France, were in some cases too low; on the other hand, some English products seem to bear too high a value in the French accounts. But the accurate juxtaposition of the two statements is impeded by the diversity of classification that exists between them.

We have now reached the point at which we may close this Memorandum, since the facts we have brought forward are sufficient, we think, to justify the general conclusion, which it is our object to establish, viz., that the commercial statistics, both of England and of other countries, would assume a more interesting and more obviously trustworthy aspect, and in every way would become better fitted to the uses for which they were instituted, if their principle, their structure, and their method of classification were made the subjects of a common concert among the respective States.

Under this general proposition we include the following recommendations:—

1. That the trade with each country should be so exhibited as to be separable from the trade with its dependencies and possessions, whether near or remote.
2. That the question should be entertained whether it would not be possible to devise means of ascertaining and recording the *ulterior* destination of goods exported, and the origin of goods indirectly imported.
3. That the attempt should be made to assimilate the *nomenclature* and classification of merchandise imported and exported, as exhibited in the official registers of different countries.

If these points could be achieved, we believe that the result would be a very important accession to our statistical knowledge in the department of international commerce.

APPENDIX.

TABLES showing the Trade between ENGLAND and FRANCE;—between FRANCE and BELGIUM;—and between ENGLAND and BELGIUM, as exhibited in each case by the Official Returns of both the Countries engaged in such Trade, for the Year 1858.

DESCRIPTION.	Computed Real Values.	
	French Accounts.	English Accounts.
(I.) FRANCE AND ENGLAND.		
Exports from France to England	£	£
Imports into the United Kingdom from France } Imports into France from England } Exports from the United Kingdom to France }	23,046,618	13,271,890
Imports into France from England } Exports from the United Kingdom to France }	14,821,496	9,242,201
(II.) FRANCE AND BELGIUM.		
Exports from France to Belgium	£	£
Imports into Belgium from France } Imports into France from Belgium } Exports from Belgium to France..... }	7,415,144	9,429,280
Imports into France from Belgium } Exports from Belgium to France..... }	7,713,597	9,321,280
(III.) ENGLAND AND BELGIUM.		
Exports from the United Kingdom to Belgium } Imports into Belgium from England }	£	£
Imports into the United Kingdom from Belgium } Exports from Belgium to England }	4,328,939	4,718,640
Imports into the United Kingdom from Belgium } Exports from Belgium to England }	3,060,654	4,034,000

The DECIMAL SYSTEM of the INCOME TAX and the BUDGETS of the ANCIENTS.

By DR. MICHELSEN, of the Board of Trade.

THOUGH the peculiar forms of society among the Greeks and Romans had reduced the productive classes to mere slaves, or at best to protected aliens, and had thus retarded the scientific development of national wealth and resources, yet were their budgets based on principles so clear and simple, that they may still furnish our modern Finance Ministers with some useful hints in framing their estimates.

The financial system, among the Greeks, clearly shows an utter reluctance to impose *direct* and *forced* taxes upon the free citizens. Personal and land taxes occur therefore in the form of *ground rent* only under the rule of the *Tyrants*, while *property tax* was resorted to only in extreme cases of financial need, as an extraordinary measure. Aristotle (in his "Economic"), considers the best income of the State to consist in the produce of domains, mines, and forests belonging to the State, as also in the indirect taxes derived from Excise and Customs duties, which he characterises as *self-imposing* taxes, and consequently more congenial to the independent feelings of the Greeks. It was only in extreme financial embarrassments, that since *Solon*, a property or income tax was resorted to at Athens. The views of our modern physiocrats, who considered land and soil as solely liable to taxation, prevailed also at Athens under similar forms of the agrarian laws. An aliquot part of the official valuation of the average produce of land was registered in the taxation-schedules (the *Τίμημα*), which was carried out by the principle of progression, the taxed capital or income being differently fixed for the various trades. The first was taxed on the whole of the *net income*, the second on only five-sixths, and the third on five-ninths. At a later period also moveable property, or, as the Greeks call it, *private* property, was subjected to the same process of taxation.

Also at Rome a considerable portion of the public revenue was already in the early times of the Republic derived from indirect taxes, *harbours*, *roads*, and *market dues* (*vectigalia* and *portoria*), while the system of *direct taxes* was admirably simple, and strictly adapted to the decimal system as introduced in monetary transactions, credit, and farm-rent. The *direct taxes* were divided into *personal* and *impersonal*, or *tributum* and *stipendium*. It is well known, that the citizens of Rome were registered in the Census according to *capita* (the extent of their taxable property). One *caput* was equal

to 1 *jugum* = 20 *jugera*. The seed of 1 *jugerum* was estimated at 10 *modia*, or $1\frac{4}{10}$ ths *medimna*, and the gross average yield at six to seven times the quantity of the seed. The gross yield of 1 *jugerum* would consequently be 10 *medimna*, and the net produce (which was estimated at 10 per cent. of the gross yield) only 1 *medimnum*. This would bring the capital, if at 1 per cent. interest, to 100 *medimna*.

The value of 1 *medimnum* was taken at 10 *asse* (= 6s.), giving thus the capital value of 1 *jugerum* at 1,000 *asse* (= 30*l.*), and that of the *jugum*, or caput, at 20,000 *asse* (= 600*l.*) The *simplum* of the *tributum* thus amounted to $\frac{1}{1000}$ th of the taxed capital, to $\frac{1}{100}$ th of the gross yield, and to one-tenth of the net produce; but as the tax did not rest upon the *jugum* as a field, but upon its official valuation in money, it was strictly considered a *personal* or *property* tax, and was therefore resorted to only in extreme cases of financial difficulties, by doubling and even trebling the *simplum* rate, according to circumstances, while in ordinary times when there was no deficiency in the revenue the *tributum* was entirely remitted.

Of a far different character was the *stipendium* levied upon the lands of the aliens or non-citizens of Rome. As their lands were by law considered not absolutely *private*, but to some extent *public* property, the *stipendium* was a sort of farming-rent paid to the State, and amounted to one-tenth of the gross yield, and was paid either in the raw material or its value according to the market price. Also the *vectigal* was calculated by the same rule of decimal estimate, though it was, properly speaking, not a land tax but a ground rent, which was levied upon public lands from the year 346 u.c., until the time when by the *Lex Thoria* they were declared to be the private property of the fee-farmers.

OPERATION of the SLIDING SCALE of CORN LAWS in FRANCE, and its approaching TOTAL REPEAL.

[WE are indebted to the "Economist" of 4th May, 1861, for the following condensation of a recent admirable Paper on the above subject in the "Revue des Deux Mondes," for April, 1861.]

"There are various opinions amongst the economists upon the modification during the year in our customs' tariffs, and although approving the principle, the change appears to some premature, radical, and arbitrary. We still adhere to our published opinions, but differ in respect to the proposal for the abolition of the *Sliding Scale* upon the Cereals just presented to the Legislative Corps, and with the exception of minor details, of which we shall speak hereafter, this measure appears worthy of our approbation. That it will be a law having the assent of the representatives of the country, and not a decree, is its great merit; since, for the last ten years, there has been no positive certainty respecting the Cereals, as the Government has, according to its will, established or suspended the sliding scale. The Government desiring to emerge from an uncertain and capricious system, appears to us to have chosen the only course for settling this great question. The *Sliding Scale* has been everywhere condemned by experience, and we do not attempt to analyse the intricacies of past legislation, which, under reasonable appearances, conceals a series of mystifications.

"The inquiry before the Council of State in 1859, shows the true effects of the sliding scale; to *weaken* rather than *sustain* the ordinary prices of corn, by putting obstacles in the way of continuous commerce; to aggravate a tendency to extremes, since importation or exportation was prevented, except when prices were at the highest or lowest point. The Central Society and the agriculturists generally have condemned this illusory operation. The Council of State and the Government, after much hesitation, coincide in this opinion, and the adhesion of the Legislative Corps alone is wanting to cause the sliding scale to disappear from our code, as it has done already from those of neighbouring countries.

"We must do justice to former governments by saying that they have not consented to the sliding scale without protest. The law of 1819 initiated the system, and the Duc de Richelieu proposed an amelioration in 1821, but a Commission of the Chamber thought that a flow of grain to the interior would follow, and placed prohibitions on foreign produce, in spite of the views of the minister, and in opposition to the government. As if Providence had designed to teach our legislators a lesson, the price fell to 15 francs in 1822, and 15 francs and 17 francs in 1823, 1824, 1825, and 1826, in spite of all protective duties and prohibitions.

"Affairs remained thus until the Revolution of 1830. In the month of October, 1831, M. d'Argout, Minister of Agriculture and

Commerce in the Cabinet of M. Casimir P rier, proposed a radical modification to the Chamber. After warm discussions and much opposition his changes were allowed to pass into operation for one year, but the death of M. Casimir P rier occasioning a new ministry, the act became permanent; and thus the sliding scale was introduced into our laws.

“Let us inquire into the operation of this system.

“From 1832 to 1846, average harvests having produced medium prices, the sliding scale worked without detriment or utility. In 1846 there was a scarcity, and the Government perceived the necessity of suspending the act, but feared the responsibility of such an unusual measure. During the deliberations the advance assumed disastrous proportions, and when the Chamber pressed by evidence, decided in the month of January, 1847, to pronounce the suspension, the remedy was too late. In 1853, again the same occurrence, and enlightened by the experiences of 1847, the sliding scale was suspended at the commencement of the crisis, and, thanks to this precaution and the Marseilles railroad, the scarcity was confined within narrower limits than in 1847. Encouraged by this success, the government maintained this position until 1859, when a demonstration on the part of the Senate compelled a return to the former law; but in August, 1860, a recurring scarcity caused a new suspension, which remains to this time.

“Thus for fourteen years since 1846, the sliding scale has been in operation six years, and *suspended* eight years, and each government has endeavoured to dispense with it altogether. Is there not in this a strong presumption against it?

“The same coalition of interests still exists within the Chambers, and powerful as is the Imperial Government, we should doubt success in the enterprise, were the agriculturists as obstinate and violent in their opinions as formerly. New circumstances have modified the most prejudiced minds, such as the permanent prices of grain in the East of Europe, and more especially the unexpected development in the export of corn to England.

“In all that has been spoken or written upon the subject of the Cereals, *importation* is the only side of the question that has been noticed, and producers have thought only of providing against foreign, and particularly Odessa corn. The price of grain at the market of Odessa being 8 francs and 10 francs the hectolitre, such fears seemed justifiable, and, in event of the ports remaining open, it was imagined the home markets would be inundated, and reduced to the same level. That the Russian supplies would be limited on these terms, did not enter into the computation; that increased demand would cause an infallible rise in prices at the places of production; that the expenses of transport would advance with the quantities; that in barbarous countries the extension of cultivation would be slow from the difficulties of obtaining labour and the expenses of capital. Imagination effaced distances, obstacles of culture, of transport, and conceived no barrier sufficient to serve as a rampart against an invasion imminent and formidable.

“Since 1840 these fears have been gradually dissipated, for the reform of the corn laws in England having opened an immense

outlet, the prices have equalled our own, rising from 10 francs to 20 francs, and even higher;—see for example—

Years.	France.		Odessa.		Difference.	
	f.	c.	f.	c.	f.	c.
1856	30	75	22	58	8	17
'57	24	37	19	53	4	84
'58	16	75	14	78	1	97
'59	16	74	14	50	2	24
'60	20	41	17	25	3	16

“We ought to add to the price of Odessa 3 francs for carriage, and 2 francs for difference in quality; and then we shall find that in the years of dearth, 1856 and 1857, the Odessa corn delivered at Marseilles nearly reached the French in price; and that in the years of moderate prices, as 1858 and 1859, the Odessa corn rose higher; consequently French prices ought to exceed 25 francs, in order that there should be sufficient profit to bring an abundance from Odessa; and in such case the supply is requisite for our deficient production.

“Experience has brought to light a not less important fact, that even when corn exceeds 30 francs, the hectolitre in France, as in 1856, only limited quantities arrive from Odessa. In 1856 commerce was secured against a sudden return to former imposts, the sliding scale being suppressed for three years; and in spite of our efforts to gather corn from all sides, but nine millions of hectolitres of all grain entered, and when in 1858 and 1859 the prices fell, but two millions, a provision just sufficient for the city of Marseilles, where prices regularly exceeded those of the interior.

“Thus a minimum of *two millions* of hectolitres in the time of *low* rates, and a maximum of *nine millions* in the time of *extreme* dearth; such are the limits of importation which the results of six years' unrestricted trade have shown.

“At the same time that the imaginary phantom of importation is dissipated a very effective exportation is demonstrated.

“We cannot estimate at less than 300 million francs value, the excess of Exports over Imports during the last three years, being an addition of 100 millions yearly to the resources of our producers. This new phase of the question arising during the discussion has caused the most decided partisans of restriction to reflect seriously.

“The agriculture of France can be divided into two parts; the *North*, producing more, and the *South*, less than its consumption. The transport from north to south entails expenses advantageous to neither party; but the surplus of the *North* finds an outlet in eight to ten million *quintals* from the ocean ports, and the deficiency of the *South* is supplied by two million *quintals* from the Mediterranean,

and this is the natural movement of a free commerce. To put the question thus—Is not this its solution?

“All things announce that the new measure will not encounter, even independently of political pressure, the opposition which would formerly have awaited it in the Chambers. There are times when questions arrive at maturity under all forms of government, and Sir Robert Peel could pass the abolition of the corn laws, although that question presented the reverse aspect, as the English had an insufficient agricultural production, owing to their numerous industrial population.

“We have but one objection to offer, and that is, since the government comprehends the question so well, it should resign for ever all rights of *prohibition*, or at least define the circumstances of urgency upon which those rights can be enforced. No worse condition exists for commerce than uncertainty, of which greater proofs were never manifested than during the present year.

“More than one hundred years have elapsed since the first French economists desired this liberty. The spirits of Quesnay and Turgot must be stirred even in their tombs. What obstacles has not this grand enterprise encountered since the famous *guerre des farines* of 1775! Then came the absurd laws of the Revolution and the Empire, followed by the boasted, but now shivered, mechanism of the sliding scale, and we, in our day, are about to behold the triumph of truth.”

The BRITISH and FRENCH ARMIES. Comparative Statements, 1860-61.

THE following important and interesting comparative analysis of the British and French Armies in 1860-61, is from the “Times” of 25th May, 1861:—

“During recent debates in the House of Commons, reference has been repeatedly made to the Military and Naval forces of France, as well as to their cost in comparison with the sums voted under the Army and Navy Estimates in England. On a late occasion Mr. Monsell stated that ‘the French Estimates for 400,000 men were 14,000,000l.’; and, contrasting it with the strength and cost of the British land forces, drew a conclusion very unsatisfactory to the British taxpayer. But the Hon. Member for Limerick presented a very one-sided and altogether inaccurate view of the question; for although he quoted the sum appropriated to the Minister of War in the French Budget for 1862, he omitted items of military expenditure which are included in votes for other Ministries—Finance, State, Colonies, Interior, and Public Works, and the counterparts whereof are comprehended in the British Army Estimates. Evidently these ought not to have been left aside, and above all things there should have been taken into consideration the value of compulsory servitude in the Army and Navy of France—that is to say, the value between the market price of labour and the price paid for it by Government, which represents a portion of the tax paid by the nation towards its defences—a tax which is emphatically and truthfully called *l’impôt du sang*.

“The total land forces of France amount to 400,000 of all ranks, with 85,705 horses, and 5,658 *enfants de troupe*, independently of troops in French colonies (besides Algeria), whose numbers are not given, but whose cost is charged to the Navy and Colonial Budget, and of 2,894 men, 663 horses in the Garde de Paris. Classing all ranks, according to arms, in France and Algeria, and comparing them with a similar classification of the English forces, there will be:—

Corps.	France and Algeria.	England and Colonies.	England, Colonies, and India, exclusive of late Company's Troops.
Staff	4,607	1,222	1,222
Infantry	259,841	101,230	150,128
Cavalry	76,903	13,194	18,210
Artillery	37,873	22,393	28,520
Engineers	6,384	4,535	4,535
Train	5,655	1,909	1,909
Administrative services	8,737	1,561	1,561
Indian depôts in England	—	—	6,688
Total	400,000	146,044	212,773
Horses	85,705	8,262	21,904

"The most remarkable features resulting from the comparison of the above figures, are the enormous proportionate *superiority* of the French in cavalry, staff, train, and administrative services. With only twice and a-half the number of foot soldiers, they have, speaking in round numbers, five times as many in the administrative services—if we take as their equivalent our hospital and commissariat staff corps—three times as many in the train, four times as many in the staff, and six times the cavalry that we have, besides ten times as many horses, while they have but one-third more in the engineers, and about one-half more in the artillery. Again, in the French service, the proportion of officers to men is as one to sixteen, and in the English service as one to nineteen. It may be doubted if economy could be pushed farther with prudence in this respect, for to reduce the number of officers, would be to impair the efficiency and mobility of the army. They are the pivots on which the machine turns; while, whatever changes may be destined to take place in consequence of the introduction of Armstrong guns and Enfield rifles, there is no proof that cavalry will play a less important part in future wars than it has hitherto done. Such being the case, the propriety of a further reduction of cavalry, as was proposed in the House of Commons, may be reasonably questioned.

"The number of men that will be required to be taken by *conscription* to keep up this force is 40,000—for the infantry, 22,180; for the cavalry, 9,200; for the artillery, 6,720; for the engineers, 1,400; and for the train, 1,500.

"The army is distributed—334,310 men, with 69,809 horses in *France*, and 65,690 men with 15,896 horses in *Algeria*—namely, in *France*—staff, 4,184; cent gardes, 221; imperial guard, including all arms, 29,890; gendarmerie, 20,042; infantry, 190,669; cavalry, 45,809; artillery, 30,831; engineers, 4,249; train, 2,348; veterans, 648; and administrative services, 6,148. In *Algeria*—staff, 423; infantry, 40,762; cavalry, 9,996; artillery, 4,057; engineers, 1,826; train, 2,374; and administrative services, 2,589.

"The *Staff* is composed of 10 marshals, 90 generals of division in *activité*, and 77 in reserve; 160 generals of brigade, and 172 in reserve; 39 colonels, 37 lieutenant-colonels, 147 majors, 150 first captains, and 161 second captains, 8 intendants-general, 26 military intendants, and 36 in reserve, 150 sub-intendants, and 80 *adjuncts*. The staff of fortified places consists of 27 colonels, 19 lieutenant-colonels, 47 majors, and 63 captains commanding, 13 majors (*majors de place*), 5 chaplains, 101 captains-adjutant, and 49 lieutenants-adjutant, 12 captains, 12 lieutenants, and 4 sub-lieutenants, secretaries of archives, and 367 porters. The artillery staff consists of 33 colonels, directors of artillery, and inspectors of arms' factories, forges, foundries, &c.; 39 lieutenant-colonels, directors, and sub-directors, commanding artillery in fortified places; 84 majors, 120 first captains, aide-de-camps, and 15 second captains in the central *depôt*, military schools, factories, &c.; 80 captains, permanently attached; 120 sub-lieutenants, pupils at Metz; 18 professors in artillery schools, besides various subordinates. The engineers' staff consists of 29 colonels, directors of fortifications; 29 lieutenant-colonels, 108 majors, aide-de-camps, and in military schools; 150 first

captains, of whom 8 are in the colonies, 130 second captains, of whom 4 are in the colonies, 20 lieutenants, 50 sub-lieutenants, pupils at Metz, 1 examiner, and 9 professors, besides subordinates.

"The Emperor's household troops are the Cent Gardes—a squadron of 221 strong, with 179 horses.

"The imperial guard, composed of picked and well trained men, is an army corps complete in itself, numbering 29,890 all ranks, with 7,938 horses, and 571 *enfants de troupe*. It is divided into—

"*Infantry*.—3 regiments of Grenadiers, and 4 of Voltigeurs, or light infantry, the regiment consisting of 4 battalions, each of 6 companies, and 2,200 strong; 1 regiment of Zouaves, of 2 battalions, each of 7 companies; and 1 battalion of foot Chasseurs of 10 companies. A company is composed of 3 officers, 6 non-commissioned officers, 8 corporals, 2 drummers forming the *cadre*, and 66 privates, 85 in all.

"*Cavalry*.—2 regiments of Cuirassiers, 1 of Dragoons, 1 of Lancers, 1 of Guides, and 1 of Chasseurs. The regiment consists of 6 squadrons, 1,047 of all ranks, and 801 horses. The squadron is composed of 8 officers, 10 non-commissioned officers, 31 brigadiers and farriers, and 4 trumpeters forming the *cadre*, and 111 privates, giving a total of 154 officers and privates, with 120 horses.

"*Gendarmerie*.—1 regiment of 2 battalions, each of 8 companies, 1,461 of all ranks, and 1 squadron of horse, 135 of all ranks, and 141 horses.

"*Artillery*.—1 division on foot of 2 batteries, 1 regiment of field artillery (*monté*) of 8 batteries, 1,412 of all ranks, and 920 horses; 1 regiment of horse artillery of 6 batteries, 1,114 of all ranks, and 1,045 horses; and 1 squadron of artillery train of 2 companies, together 210 all ranks, with 162 horses.

"*Engineers*.—1 division of 2 companies, 309 of all ranks, and 822 horses.

"*Train*.—1 squadron of 4 companies, 933 of all ranks, and 26 horses.

"The proportion of arms therefore in the *Imperial Guard* is 19,245 infantry, 6,418 cavalry, 2,985 artillery, and 16 batteries, 209 engineers, and 933 train.

"The *Gendarmerie*, in *France*, 27 legions, or 92 companies, besides 1 company of veterans and 1 legion in *Algeria*, or 4 companies—consists of 20,042 of all ranks, of which 660 are officers, 13,235 are cavalry, and 6,147 are foot.

"The *Army of the Line* consists of—infantry, 103 regiments of the line, 20 battalions of foot chasseurs, 3 regiments of Zouaves, 3 battalions of African light infantry, 2 regiments of the foreign legion, and 3 regiments of Algerian rifles—in all 357 battalions and 7 discipline companies. 95 regiments of the line are stationed in *France*. Each consists of 1,823 officers and privates, divided into 3 battalions of 8 companies each. The company is composed of 3 officers, 6 non-commissioned officers, 8 corporals, and 2 drummers or buglers, forming the *cadre*, and 51 privates, or 70 in all. Eight line regiments have 9 *depôt* battalions in *France*, and each 2 battalions in *Algeria*, where the regiment of 2 battalions consists of 1,974 of all ranks. A battalion of foot chasseurs has 8 com-

panies, each containing 3 officers, 7 non-commissioned officers, 8 corporals, forming the *cadre*, and 53 privates, making a total of 75 of all ranks. A regiment of Zouaves has 2,786 of all ranks, divided into 3 battalions, each of 9 companies. A battalion of African light infantry has 5 companies, and musters 755 of all ranks. A regiment of the foreign legion has 3 battalions, each of 8 companies, and a regiment of African rifles has 2,563 of all ranks, divided into 3 battalions, each of 7 companies.

" *Cavalry*.—58 regiments and 10 companies of *remonte* (studs) and veterinaries, namely, 2 regiments of Carabineers, 10 Cuirassiers, 12 Dragoons, 8 Lancers, 11 Chasseurs, 6 Hussars, 6 African Chasseurs, and 3 Spahis (Arabs). The regiments in France consist each of 882 of all ranks and 660 horses, divided into 6 squadrons. A squadron is composed of 7 officers, 8 non-commissioned officers, 16 brigadiers and farriers, and 4 trumpeters forming the *cadre*, and 95 privates, or 130 of all ranks, with 100 horses. A regiment of the African Chasseurs musters 1,127 of all ranks and 975 horses, divided into 6 squadrons, each of 170 all ranks, and 148 horses. A regiment of Spahis has 1,163 of all ranks, and 1,240 horses, likewise divided into 6 squadrons, each of which numbers 177 of all ranks, and 191 horses.

" *Artillery*.—19 regiments, 1 regiment artillery train, 1 regiment pontoniers, and 14 companies of workmen. The 19 regiments give 103 field batteries horsed (*montées*), 70 foot batteries, 32 horse batteries, and 7 mountain batteries, numbering 28,823 of all ranks, with 11,707 horses. The regiment of artillery train has 6 squadrons, 5 of 5 companies, and 1 of 10 companies (in Algeria), of 3,509 of all ranks, and 2,623 horses. The regiment of pontoniers musters 12 companies, containing 1,414 of all ranks, and 111 horses. The 14 companies of workmen number 1,152, officers and privates.

" *Engineers*.—3 regiments in France, mustering each 1,911 of all ranks, and 20 horses, divided into 2 battalions, each of 7 companies, besides a company of workmen of 102 officers and privates. In Algeria 9 companies, and 1 of workmen.

" *Train*.—Construction parks, 44 officers and privates; repairing parks, 22 ditto; 5 squadrons of 24 companies, and 4 companies of workmen.

" *Veterans*.—1 company of non-commissioned officers, and 4 of artillerymen, 648 of all ranks.

" *Administrative Services*.—Military hospitals, 58 chaplains, 761 health officers, 335 officers of administration, 3,429 hospital aides, commissariat 3,365, clothing and encampment 375, intendance 340, and justice 84, officers and privates.

" The total amount voted for the Army under the head of Ministry of War, is 14,919,896*l.*, and 'credit essential for the inscription of military pensions,' 88,000*l.*, making a total of 15,007,896*l.* It will be necessary to add to this sum certain amounts in order to arrive at the real cost of the French Army, and to be able to institute comparisons between it and the British Army Estimates. The additions are:—In the Ministry of Finance, charges on the Consolidated Fund, Marshal Pelissier's dotation, 4,000*l.*; military pensions, 1,563,200*l.*; estimated proportion of expenditure

under the head of 'Legion of Honour, 454,503*l.*' In the Ministry of Public Works, 21,000*l.* for strategical roads; army dotation fund, 2,268,400*l.*, obtained from 'smart' paid for exoneration from military servitude, and charges on the Consolidated Fund, and expended in bounties, extra pay, &c. In the Ministry of the Interior, contribution to the Paris National Guards, 3,200*l.*; subvention to the Gardes de Paris, 153,880*l.*; barracks for gendarmes, 92,000*l.*; guard-houses, 1,200*l.* In the Ministry of Public Education, army chaplains, 1,132*l.* In the Navy, gunpowder and ordnance, 105,364*l.* In the Colonial Department, general, artillery, and engineers' staff, 24,730*l.*; gendarmerie, engineers, train, spahis, discipline companies, and native troops, 140,201*l.*; estimated proportion of cost of rations, hospitals, and transports, 223,279*l.*; and 71,868*l.* for military services of barracks, encampment, artillery, and engineering. In the Department of Algeria, for gunpowder, 11,648*l.*; army interpreters, 8,000*l.* Doubtless many other items should be included, such as those for horse-breeding establishments, and numerous works in Algeria. Leaving these aside, however, as being liable to be called in question, the items quoted and the sums voted to the Minister of War give a total of 20,158,501*l.* as the cost to the State of the French Army. Although it would be too tedious to establish an exact comparison, because of the different systems of keeping accounts in the two countries, an approximation can be made out that will be sufficient for all practical purposes, and that on the whole will convey an accurate idea of the expenses that figure in the French Budget and in the British Army Estimates:—

Services.	French Budget.	British Army Estimates.
	£	£
Administration	95,506	201,833
Pay, provisions, fuel, &c.	11,272,272	6,463,048
Clothing	876,431	525,416
Recruiting	1,151,714	82,894
Movement of troops	91,014	180,000
Justice	48,241	50,125
Purchase of horses	235,062	59,466
Forage	1,468,486	482,392
Stores and factories	1,478,467	3,160,004
Education	99,295	261,014
Barracks	93,200	690,159
Civil buildings	—	179,407
Fortifications	24,000	158,185
Pensions	3,225,936	2,112,808
	20,159,624	14,606,751

" When it is remembered that the French Army is recruited by *conscription*, that military servitude is remunerated at a price paid

by the State below the market rate of labour, it will be evident that the 20,000,000*l.* sterling paid in taxes for the Army is very far from representing its full cost to the nation. What is the amount of real cost it is impossible to ascertain exactly. In his evidence before the Army Recruiting Commission, the Assistant Under Secretary of State for War in England, said, 'Conscription, which is at first sight and superficially a cheap mode of recruiting armies, is, in reality, the most expensive that can be adopted. It is a tax by lot—confessedly the very worst kind. . . . The case is still harder with those who cannot afford to purchase substitutes; on them the conscription is a tax which takes at one swoop their whole capital, *i. e.*, their labour and their time. . . . In these cases the pecuniary amount of the tax is represented by the difference between the value of the conscript's labour at his own calling and his pay as a soldier.' If we take this difference at 6*d.* a-day—which is certainly the lowest, and in the case of skilled labourers not a tithe of their loss—the annual value representing the unremunerated labour given by soldiers will be 3,935,416*l.*; for out of the 400,000 effectives of the French Army, there are 376,484 non-commissioned officers and privates, and 23,576 commissioned officers. Consequently, the total cost of the *French Army* will be 24,094,040*l.*, an amount which must appear onerous beyond measure to Englishmen, and dissipate many illusions among them as to the disproportion between the cost of the French and British Armies."

SEVENTH CENSUS of ENGLAND and WALES, APRIL, 1861. SUMMARY
of GENERAL RESULTS.

[THE publication of the June (1861) *Journal* has been delayed for a few days in order to include in it the earliest General Summary of the Census of England and Wales taken on the 8th April last, (1861). We are now enabled to insert here the more material portions of the first abstract laid before Parliament on the 7th June, (1861), by the Registrar-General, Major Graham, and by Dr. Farr and Mr. Hammack, his able and zealous assistants in so vast and difficult an undertaking as the Census in one day of Twenty Millions of persons.—ED. S. J.]

The Official Preliminary Minute prefixed to the Return is as follows, viz. :—

"The Act for taking the Census of *England* required that the 31,000 *Enumerators* employed should copy into as many Books the Householders' Schedules and other particulars collected by them in their several districts. These Books were to be placed, with the Schedules, in the hands of the 2,197 *Registrars*, who were to subject them to a strict examination, and make all necessary corrections. This being accomplished, the Books and other Documents were to be transferred before the 30th April to the custody of the 631 *Superintendent Registrars*, who were required to test the accuracy of their contents by a further process of revision.

"The *Superintendent Registrars* were allowed a short time for the purpose of returning the revised Books to the Census Office, where they have still to undergo strict and minute revision, before any *detailed* and *exact* statement of results can be given. As this essential labour must, however, of necessity, engage much time, it has been thought desirable not to withhold from the public such an approximation to the general results as might be obtained, without waiting for the entire completion of this series of checks. The *Registrars*, therefore, were desired to forward to the Census Office, summaries of the population and houses within their respective districts.

"From these summaries the following Tables have been chiefly

compiled, and they must be taken to represent the results of the Census according to the statements of the *local officers*, previous to the revision now in progress at the central office. And although minute accuracy is not to be looked for, yet it is apprehended that the alterations which a careful revision of the original documents may render necessary will not be of importance sufficient to lessen the value of the figures, as materials for whatever *general* inferences may fairly be drawn from them.

"Table I comprises the *Population enumerated* on April 8th, 1861, in *England and Wales*, and the Islands in the British Seas, amounting to 20,205,504. The portion of the Army, Royal Navy, and Merchant Seamen *out of the country* at the time of the Census is not included, and as it appears from official returns that the *Army abroad* amounted to 137,000, the *Royal Navy and Marines absent* from the United Kingdom to about 42,900, and the *Merchant Seamen absent* on voyages to about 96,000, it may be assumed that the numbers of these classes *belonging to* England and Wales were collectively not less than 162,021, mostly adult males.

"Table II exhibits the number of *Houses* and the *Population enumerated* in England and Wales in 1851 and 1861, with the *increase* in the interval.

"Table III shows the population of England and Wales at each of the Censuses, 1801-61, *including the Army, Navy, and Merchant Seaman abroad* as well as at home, with the increase in each decennial period. The actual increase of population (2,169,576), between 1851 and 1861, was greater than in any previous decennial period, but the rate of increase, owing to active emigration, had somewhat diminished.

"Table IV presents a comparative view of the number of houses enumerated at each of the Censuses.

"Table V shows the *Houses and Population* enumerated in the Counties (proper) in 1851 and 1861, together with the increase or decrease of persons in each county in the period between the enumerations.

"In Table VI the numbers of *Inhabited Houses* and of the *Population* in 1851 and 1861, with the increase or decrease of persons in the interval, are presented for each of the 631 Superintendent Registrars' Districts into which England is divided. These districts are for the most part co-extensive with single Poor Law Unions, or

two or more Unions combined, but in some instances they consist of places in which the relief of the Poor is regulated under Local Acts or otherwise than by the Poor Law Amendment Act. A column is added in this table, showing the excess of *Registered Births over Deaths* in the ten years 1851-60; but in comparing these numbers with the *ascertained* increase or decrease it is necessary to bear in mind that the whole of the births are not registered. No birth can be recorded after six months, and registration is not compulsory, so in the present state of the law many births are not entered in the registers, especially in London and the large towns.

"Table VII is framed from the details in Table VI. The Superintendent Registrars' Districts are grouped together in eleven divisions, each comprising the whole, or nearly the whole, of the several counties named. In the columns showing the ascertained increase of population, and the excess of births over deaths in these divisions, may be traced the powerful stream of Immigration into the principal centres of trade, and the seats of mining and manufacturing industry. Thus in London (Division I), where the excess of registered births over deaths was 253,989, the influx of persons from other parts had raised the actual increase to 440,798; in the Eastern Division (IV), consisting of the counties of Essex, Suffolk, and Norfolk, the ascertained increase was only 28,220, while the natural increase or excess of births over deaths was 129,726.

"In Table VIII the *Houses and Population* in the principal *Cities and Boroughs* in 1861 are stated, chiefly on the authority of the Superintendent Registrars in whose district the places are wholly or partly comprised. The municipal and parliamentary boundaries are frequently not coterminous with those of parishes or other local sub-divisions, and great care is required in assigning the population within their exact limits. It is probable that sufficient attention to questions of boundary has not been given in some cases by the local officers in preparing these statements within the limited time allowed them. The numbers must, therefore, be received as approximations only, subject to revision hereafter at the Census Office. This table includes only corporate towns and boroughs returning members to Parliament; several large towns, consequently, do not appear in it.

"Tables IX and X referring to the Channel Islands and the Isle of Man, require no explanation.

"Table XI relates to *Emigration*. According to the Returns of the Emigration Commissioners 2,249,355 emigrants sailed from the

ports of the United Kingdom in the interval between the Census of March 31st, 1851, and the Census of April 8th, 1861. But 194,532 of the number were probably of foreign origin, leaving 2,054,823 emigrants from the population of the United Kingdom; of whom about 640,210 were of English origin, 183,627 were of Scotch origin, and 1,230,986 were of Irish origin."

[*Note.*—We may insert here as usefully illustrative of the enormous extension of the trade of this country in recent years, the following summary of the progress of the *Export Trade* of the United Kingdom:—

The Export Trade.—It is only by making a detailed examination of the various branches of the *Export Trade* that their prodigious growth during the last fifteen or sixteen years can be fully appreciated.

Comparing 1860 with 1845, the value of the *Exports* of

Apparel, haberdashery, and millinery increased 286 per cent.	Leather and leather wares, 361 per cent.
Beer and ale, 316 per cent.	Linen manufactures, 60 per cent.
Brass and copper manufactures, 76 per cent.	Linen yarn, 80 per cent.
Coals, coke, and culm, 242 per cent.	Machinery, 325 per cent.
Cotton manufactures, 120 per cent.	Silk, 412 per cent.
Cotton twist and yarn, 42 per cent.	Silk manufactures, 163 per cent.
Earthenware and porcelain, 74 per cent.	Tin plates and tin and pewter ware, 143 per cent.
Hardwares and cutlery, 73 per cent.	Woollen manufactures, 57 per cent., and
Iron and steel, 246 per cent.	Woollen and worsted yarn, 280 per cent.—ED. S. J.]

TABLE I.—ENGLAND and WALES and ISLANDS in the BRITISH SEAS. Population Enumerated in England and Wales and in the Islands in the British Seas on April 8th, 1861.

	Persons.	Males.	Females.
Population enumerated on April 8th, 1861*	20,205,504	9,825,246	10,380,258
England and Wales	20,061,725	9,758,852	10,302,873
Islands in the British Seas	143,779	66,394	77,385

* "This number includes the part of the Army in England and the Channel Islands; also the Navy, Merchant Seamen, and others on board vessels in the ports, rivers, and creeks, on the 8th April. The part of the Army, Navy, and Merchant Seamen out of the country, is not included."

TABLE II.—ENGLAND and WALES. Houses and Population Enumerated in England and Wales in 1861 and 1851.

1 Census Year.	2 3 4 Houses.			5 6 7 Population.		
	Inhabited.	Uninhabited.	Building.	Persons.	Males.	Females.
1861 (April 8th)	3,745,463	182,325	27,580	20,061,725	9,758,852	10,302,873
1851 (March 31st)	3,278,039	153,494	26,571	17,927,609	8,781,225	9,146,384
Increase in the Interval between 1851 and 1861	467,424	28,831	1,009	2,134,116	977,627	1,156,489

TABLE III.—ENGLAND and WALES. Population at each of the Censuses 1801-61, INCLUDING the ARMY, NAVY, and MERCHANT SEAMEN ABROAD, as well as at Home, BELONGING to ENGLAND and WALES, Actual Increase, and Rates of Increase, in the Decennial Periods.

	1801.	1811.	1821.	1831.	1841.	1851.	1861.
Population enumerated	9,156,171	10,451,529	12,172,664	14,051,986	16,035,198	18,054,170	20,223,746
Actual Increase in the Decennial Periods.....	1,298,358	1,718,135	1,879,322	1,983,212	2,018,972	2,169,576	
Decennial Rates of Increase per cent	14	16	15	14	13	12	

TABLE IV.—ENGLAND and WALES. Number of Houses Enumerated at each of the Censuses 1801-61.

Houses—	1801.	1811.	1821.	1831.	1841.	1851.	1861.
Inhabited	1,575,923	1,797,504	2,088,156	2,481,544	2,943,945	3,278,039	3,745,463
Uninhabited	57,476	51,020	69,707	119,915	173,247	153,494	182,325
Building	No return	16,207	19,274	24,759	27,444	26,571	27,580

TABLE V.—ENGLAND and WALES. Houses and Population

enumerated in the Counties (proper) in 1851 and 1861.

1 COUNTIES (Proper).	2 Area in Statute Acres.	3 4 5 6 7 8 1851 (March 31st).						9 10 11 12 13 14 1861 (April 8th).						15 16 Increase or Decrease in the Number of Persons between 1851 and 1861.		17 COUNTIES (Proper).
		Houses.			Population.			Houses.			Population.			Increase.	De- crease.	
		Inhabited.	Unin- habited.	Build- ing.	Persons.	Males.	Females.	Inhabited.	Unin- habited.	Build- ing.	Persons.	Males.	Females.			
England and Wales....	37,324,915	3,278,039	153,494	26,571	17,927,609	8,781,225	9,146,384	3,745,463	182,325	27,580	20,061,725	9,758,852	10,302,873	2,134,116	—	{ England and Wales
ENGLAND.																
Bedford	295,582	24,673	661	127	124,478	59,941	64,537	27,419	705	142	135,265	63,780	71,485	10,787	—	Bedford
Berks	451,040	33,481	1,397	197	170,065	84,927	85,138	35,880	1,335	202	176,103	86,657	89,446	6,050	—	Berks
Buckingham	466,932	33,196	1,206	98	163,723	81,074	82,649	34,680	1,287	285	166,597	82,148	84,449	2,878	—	Buckingham
Cambridge	523,861	37,226	1,629	195	185,405	92,699	92,706	37,677	1,847	76	175,950	86,304	89,646	—	9,455	Cambridge
Chester	707,078	85,260	4,341	845	455,725	222,386	233,339	97,952	5,305	751	505,153	243,960	261,193	49,428	—	Chester
Cornwall	873,600	67,987	4,544	347	355,558	171,636	183,922	73,243	3,389	469	369,323	176,107	193,216	13,765	—	Cornwall
Cumberland.....	1,001,273	36,763	1,545	239	195,492	96,244	99,248	40,579	2,061	251	205,293	100,218	105,075	9,801	—	Cumberland
Derby	658,803	59,371	2,498	452	296,084	147,737	148,347	69,404	3,318	531	339,377	170,509	168,868	43,293	—	Derby
Devon	1,657,180	98,387	6,014	751	567,098	269,583	297,515	101,406	5,459	678	581,531	279,216	305,315	17,433	—	Devon
Dorset	632,025	36,138	1,587	215	184,207	89,204	95,003	37,745	1,531	280	188,651	91,544	97,107	4,444	—	Dorset
Durham	622,476	61,977	2,794	570	390,997	196,700	194,297	84,877	4,164	588	509,018	258,343	250,675	118,021	—	Durham
Essex	1,060,549	73,530	3,569	381	369,318	185,399	183,919	81,220	4,092	538	404,644	202,713	201,931	35,346	—	Essex
Gloucester	805,102	86,359	5,318	441	458,805	218,187	240,618	93,906	4,711	565	485,502	228,312	257,190	26,697	—	Gloucester
Hereford	534,823	23,890	1,191	77	115,489	58,114	57,375	23,271	800	171	123,659	62,753	60,906	8,170	—	Hereford
Hertford	391,141	32,573	1,188	207	167,298	82,831	84,467	34,899	1,535	188	173,294	84,242	89,052	5,996	—	Hertford
Huntingdon.....	230,865	13,285	632	64	64,183	31,933	32,250	13,733	497	53	64,297	31,713	32,584	114	—	Huntingdon
Kent.....	1,041,479	107,748	5,460	1,267	615,766	307,041	308,725	126,246	5,138	1,055	733,675	368,450	365,225	117,909	—	Kent
Lancaster.....	1,219,221	349,938	17,420	3,463	2,031,236	991,090	1,040,146	439,634	19,831	3,703	2,428,744	1,171,322	1,257,422	397,508	—	Lancaster
Leicester	514,164	48,953	1,629	211	230,308	112,937	117,371	51,909	2,454	230	237,402	115,179	122,223	7,094	—	Leicester
Lincoln	1,776,738	81,335	3,450	592	407,222	205,083	202,139	86,688	4,104	523	411,997	204,200	207,797	4,775	—	Lincoln
Middlesex	180,168	239,362	11,874	3,392	1,886,576	882,823	1,003,753	279,831	13,407	3,240	2,205,711	1,020,191	1,185,580	310,195	—	Middlesex
Monmouth	368,399	28,939	1,353	152	157,418	82,349	75,069	33,101	2,031	264	174,670	89,533	85,137	17,252	—	Monmouth
Norfolk	1,354,301	93,143	3,505	452	442,714	215,254	227,460	96,951	4,929	354	435,422	208,910	226,512	—	7,292	Norfolk
Northampton	630,358	43,942	1,538	227	212,380	105,984	106,396	48,547	2,114	283	227,727	112,963	114,764	15,347	—	Northampton
Northumberland	1,249,299	47,737	2,064	386	303,568	149,515	154,053	55,900	2,635	683	343,028	170,359	172,669	39,460	—	Northumberland
Nottingham.....	526,076	55,019	1,502	250	270,427	132,263	138,164	62,557	4,432	500	293,784	141,027	152,757	23,357	—	Nottingham
Oxford	472,887	34,398	1,334	105	170,439	85,524	84,915	36,309	1,314	220	172,266	85,386	86,880	1,827	—	Oxford
Rutland	95,805	4,588	153	14	27,983	11,801	11,182	4,652	175	17	21,851	10,899	10,960	—	1,124	Rutland
Salop	826,055	45,648	2,062	116	229,341	114,340	115,001	48,155	1,572	221	240,876	120,154	120,722	11,535	—	Salop
Somerset	1,047,220	85,054	4,912	393	443,916	211,045	232,871	87,561	4,009	559	444,725	209,301	235,424	809	—	Somerset
Southampton	1,070,216	75,238	3,543	613	405,370	202,014	203,356	86,494	3,707	637	481,495	246,076	235,419	76,125	—	Southampton
Stafford	728,468	116,273	4,668	958	608,716	310,032	298,684	147,244	8,871	1,109	746,584	376,464	370,120	137,868	—	Stafford
Suffolk	947,681	69,282	3,107	449	337,215	166,308	170,907	73,067	3,662	219	336,271	164,239	172,032	—	964	Suffolk
Surrey	478,792	108,822	5,770	1,540	683,082	325,041	358,041	130,563	4,611	1,384	830,685	392,786	437,899	147,603	—	Surrey
Sussex	934,851	58,663	2,247	606	336,844	165,772	171,072	65,471	2,754	430	363,648	174,782	188,866	26,804	—	Sussex

TABLE V.—ENGLAND and WALES.

1 COUNTIES (Proper).	2 Area in Statute Acres.	3 4 5 6 7 8 1851 (March 31st).					
		Houses.			Population.		
		Inhabited.	Uninhabited.	Building.	Persons.	Males.	Females.
Warwick	563,946	96,731	4,596	992	475,013	232,411	242,602
Westmorland	485,432	11,217	533	87	58,287	29,079	29,208
Wilts	865,092	51,667	2,250	176	254,221	125,728	128,493
Worcester	472,165	55,639	2,723	337	276,926	136,956	139,970
York (<i>East Riding</i>) .	768,419	44,363	2,964	385	220,983	109,443	111,540
„ (<i>City</i>).....	2,720	7,077	415	91	36,303	16,977	19,326
„ (<i>North Riding</i>)	1,350,121	44,446	2,343	224	215,214	106,710	108,504
„ (<i>West Riding</i>) .	1,708,026	264,302	10,970	2,507	1,325,495	659,619	665,876
WALES.							
Anglesey	193,453	12,124	545	134	57,327	28,101	29,226
Brecon.....	460,158	12,221	731	74	61,474	31,314	30,160
Cardigan	443,387	14,978	544	70	70,796	32,961	37,835
Carmarthen	606,331	22,465	1,176	99	110,632	53,076	57,556
Carnarvon	370,273	18,005	590	132	87,870	42,978	44,892
Denbigh	386,052	19,124	812	136	92,583	46,708	45,875
Flint.....	184,905	14,041	798	80	68,156	34,452	33,704
Glamorgan	547,494	43,202	1,557	459	231,849	120,748	111,101
Merioneth	385,291	8,159	372	31	38,843	19,151	19,692
Montgomery	483,323	13,350	716	25	67,335	33,634	33,701
Pembroke	401,691	19,136	937	111	94,140	43,675	50,465
Radnor	272,128	4,614	217	28	24,716	12,693	12,023

Houses and Population enumerated—Contd.

9 COUNTIES (Proper).	10 Area in Statute Acres.	11 12 13 14 1861 (April 8th).						15 16 Increase or Decrease in the Number of Persons between 1851 and 1861.		17 COUNTIES (Proper).
		Houses.			Population.			Increase.	De- crease.	
		Inhabited.	Uninhabited.	Build- ing.	Persons.	Males.	Females.			
Warwick	563,946	116,405	6,949	669	561,728	272,598	289,140	96,715	—	Warwick
Westmorland	485,432	11,809	603	76	60,809	30,665	30,144	2,522	—	Westmorland
Wilts	865,092	53,181	2,302	255	249,445	122,529	126,926	—	4,778	Wilts
Worcester	472,165	62,893	3,791	355	307,601	150,989	156,612	30,675	—	Worcester
York (<i>East Riding</i>) .	768,419	49,335	2,561	273	240,359	118,652	121,707	19,376	—	{ York (<i>East Riding</i>)
„ (<i>City</i>).....	2,720	8,243	407	26	40,377	19,133	21,244	4,074	—	„ (<i>City</i>)
„ (<i>North Riding</i>)	1,350,121	50,306	2,942	381	244,804	121,845	122,959	29,590	—	{ „ (<i>North Riding</i>)
„ (<i>West Riding</i>) .	1,708,026	316,061	18,555	1,998	1,507,511	740,696	766,815	182,016	—	{ „ (<i>West Riding</i>)
WALES.										
Anglesey	193,453	12,361	477	63	54,546	26,191	28,355	—	2,781	Anglesey
Brecon.....	460,158	12,929	916	80	61,627	31,004	30,623	153	—	Brecon
Cardigan	443,387	15,731	572	109	72,255	33,105	39,150	1,459	—	Cardigan
Carmarthen	606,331	23,106	915	129	111,757	53,166	58,591	1,125	—	Carmarthen
Carnarvon	370,273	20,261	660	251	95,668	46,752	48,916	7,798	—	Carnarvon
Denbigh	386,052	21,386	618	259	100,862	51,027	59,835	8,279	—	Denbigh
Flint.....	184,905	15,146	781	137	69,870	34,744	35,126	1,714	—	Flint
Glamorgan	547,494	59,356	3,721	736	317,751	163,271	154,480	85,902	—	Glamorgan
Merioneth	385,291	8,499	357	45	38,888	19,085	19,803	45	—	Merioneth
Montgomery	483,323	13,518	413	115	67,075	33,843	33,232	—	260	Montgomery
Pembroke	401,691	19,416	837	202	96,093	45,683	50,410	1,953	—	Pembroke
Radnor	272,128	4,706	162	22	25,403	13,144	12,259	687	—	Radnor

TABLE VI.—ENGLAND and WALES. Houses and Population in Superintendent Registrar Districts on March 31st, 1851, and on April 8th, 1861.

[We can insert only five out of the eleven divisions, viz., London, South Midland, Northern, North Western, and York. These five will present a fair average of the whole.—ED. S. J.]

No.	Superintendent Registrar's District.	Inhabited Houses.		Population Enumerated.		Increase or Decrease in the Number of Persons between 1851 and 1861.		Excess of Registered Births over Registered Deaths in the Ten Years, 1851-60.
		1851.	1861.	1851.	1861.	Increase.	Decrease.	
I. LONDON DIVISION.								
MIDDLESEX (part of).								
1	Kensington (a).....	17,151	25,851	120,004	186,463	66,459	—	14,209
2	Chelsea.....	7,591	8,318	56,538	63,423	6,885	—	4,392
3	St. George Hanover Square.....	8,792	10,421	73,230	87,747	14,517	—	3,969
4	Westminster.....	6,642	6,880	65,609	67,676	2,067	—	4,239
5	St. Martin-in-the-Fields.....	2,307	2,283	24,640	22,636	—	2,004	437
6	St. James Westminster.....	3,399	3,331	36,406	35,324	—	1,082	1,676
7	Marylebone.....	15,826	16,370	157,696	161,609	3,913	—	11,039
8	Hampstead.....	1,719	2,653	11,986	19,104	7,118	—	1,178
9	Pancras.....	18,584	21,928	166,956	198,882	31,296	—	19,649
10	Islington.....	13,528	20,676	95,329	155,291	59,962	—	15,881
11	Hackney.....	9,818	13,412	58,429	83,295	24,866	—	8,338
12	St. Giles.....	4,700	4,662	54,214	53,981	—	233	3,569
13	Strand (b).....	3,949	3,815	44,417	42,956	—	1,461	2,516
14	Holborn (c).....	4,311	4,125	46,621	44,861	—	1,760	2,028
15	Clerkenwell.....	7,224	7,086	64,778	65,632	854	—	8,236
16	St. Luke.....	6,349	6,368	54,055	56,997	2,942	—	11,610
17	East London.....	4,739	4,495	44,406	40,673	—	3,733	4,352
18	West London.....	2,670	2,616	28,833	27,144	—	1,689	4,647
19	London City (d).....	7,297	6,367	55,932	45,550	—	10,382	2,861
20	Shoreditch.....	15,337	17,231	109,257	129,339	20,082	—	18,402
21	Bethnal Green.....	13,298	14,812	90,193	104,905	14,712	—	15,963
22	Whitechapel.....	8,812	8,667	79,759	78,963	—	796	3,626
23	St. George-in-the-East.....	6,146	6,187	48,376	48,878	502	—	5,291
24a	Stepney.....	7,392	7,465	54,173	56,567	2,394	—	5,003
24b	Mile End Old Town.....	8,867	10,768	56,602	73,064	16,462	—	9,473
25	Poplar.....	6,831	11,163	47,162	79,182	32,020	—	9,466

Note.—The Superintendent Registrars' Districts are generally co-extensive with Poor Law Unions or Single Parishes under the Poor Law Amendment Act. Where this is not the case, the Districts are thus distinguished:—* two or more Unions or Single Parishes with Boards of Guardians; † Poor Law Unions with Places, not under the Poor Law Amendment Act, annexed for Registration purposes; ‡ Single Parishes or Incorporations of Parishes under Local Acts; § Gilbert's Incorporations, or Parishes still under the Act of 43rd Elizabeth. The population of Unions, where stated in the notes, refers to the Census of 1861.

(a) The Superintendent Registrar's District of Kensington is composed of Kensington Parish (pop. 70,614 in 1861), the Fulham Union (pop. 40,042 in 1861), and Paddington Parish (pop. 73,807 in 1861).

(b) Strand Union and the Middle Temple.

(c) The Holborn Union, Gray's Inn, and the Charterhouse.

(d) West London Union and the Inner Temple.

TABLE VI.—ENGLAND and WALES. Houses and Population—Contd.

No.	Superintendent Registrar's District.	Inhabited Houses.		Population Enumerated.		Increase or Decrease in the Number of Persons between 1851 and 1861.		Excess of Registered Births over Registered Deaths in the Ten Years, 1851-60.
		1851.	1861.	1851.	1861.	Increase.	Decrease.	
SURREY (part of).								
26	St. Saviour Southwark.....	4,600	4,495	35,731	36,026	295	—	2,229
27	St. Olave Southwark.....	2,360	2,214	19,375	19,053	—	322	5,447
28	Bermondsey.....	7,007	8,211	48,128	58,355	10,227	—	7,903
29	St. George Southwark.....	6,992	7,234	51,824	55,509	3,685	—	5,337
30	Newington.....	10,458	12,815	64,816	82,157	17,341	—	10,015
31	Lambeth.....	20,447	23,001	139,325	162,008	22,683	—	19,884
32	Wandsworth.....	8,276	11,136	50,764	70,381	19,617	—	5,835
33	Camberwell.....	9,412	12,122	54,667	71,489	16,822	—	6,348
34	Rotherhithe.....	2,792	3,529	17,805	24,500	6,695	—	2,422
KENT (part of)								
35	Greenwich.....	14,383	17,826	99,365	127,662	28,297	—	9,312
36	Lewisham.....	5,927	9,701	34,835	65,752	30,917	—	7,215
3. SOUTH MIDLAND DIVISION.								
6. MIDDLESEX (extra-metropolitan).								
132	Staines.....	2,796	3,160	18,973	15,988	2,015	—	1,458
133	Uxbridge.....	3,524	4,018	19,475	23,139	3,664	—	2,121
134	Brentford.....	7,820	9,397	41,325	50,406	9,171	—	4,407
135	Hendon.....	2,811	3,384	15,916	19,207	3,291	—	1,802
136	Barnet.....	2,706	3,220	14,619	19,124	4,505	—	55
137	Edmonton.....	8,369	10,865	45,298	59,325	14,027	—	5,919
7. HERTFORDSHIRE.								
138	Ware.....	3,259	3,341	16,482	16,516	34	—	2,029
139	Bishop Stortford.....	4,098	4,187	20,356	20,230	—	126	2,742
140	Royston * (a).....	5,192	5,215	26,355	25,012	1,343	—	3,551
141	Hitchin.....	4,790	5,147	24,729	25,603	874	—	3,526
142	Hertford.....	2,762	2,912	15,090	15,301	211	—	1,549
143	Hatfield * (b).....	1,569	1,676	8,499	8,400	—	99	1,062
144	St. Albans.....	3,519	3,759	18,004	18,926	922	—	2,090
145	Watford.....	3,730	4,171	18,800	20,354	1,554	—	2,250
146	Hemel Hempstead.....	2,576	2,849	13,120	13,992	872	—	1,834
147	Berkhampstead.....	2,424	2,727	12,527	13,209	682	—	1,535
8. BUCKINGHAMSHIRE.								
148	Amersham.....	3,774	3,820	18,637	18,238	—	399	2,112
149	Eton.....	3,942	4,362	21,490	22,356	866	—	2,180
150	Wycombe.....	6,630	7,198	33,562	35,139	1,576	—	4,663
151	Aylesbury.....	4,881	5,068	23,071	23,598	527	—	2,756
152	Winslow.....	1,969	2,016	9,376	9,207	—	169	1,169
153	Newport Pagnell.....	4,909	5,269	23,109	24,841	1,732	—	3,229
154	Buckingham.....	3,076	3,659	14,410	13,755	—	655	1,371

(a) Two Unions, viz., the Royston Union (pop. 18,623) and the Buntingford Union (pop. 6,389).

(b) Two Unions, viz., the Hatfield Union (pop. 6,389) and the Welwyn Union (pop. 2,211).

TABLE VI.—ENGLAND and WALES. Houses and Population—Contd.

No.	Superintendent Registrar's District.	Inhabited Houses.		Population Enumerated.		Increase or Decrease in the Number of Persons between 1851 and 1861.		Excess of Registered Births over Registered Deaths in the Ten Years, 1851-61.
		1851.	1861.	1851.	1861.	Increase.	Decrease.	
9. OXFORDSHIRE.								
155	Henley	3,579	3,722	17,895	18,209	314	—	2,179
156	Thame	3,261	3,277	15,640	15,306	—	334	1,910
157	Headington	3,067	3,494	15,771	17,182	1,411	—	1,517
158	Oxford†	3,528	3,770	20,172	20,038	—	134	2,111
159	Bicester	3,277	3,879	15,562	15,553	—	9	2,097
160	Woodstock	2,960	3,074	14,453	14,236	—	217	1,561
161	Witney	4,897	5,117	23,558	23,231	—	327	2,527
162	Chipping Norton	3,506	3,633	17,427	17,307	—	120	2,121
163	Banbury	6,334	6,739	29,769	30,161	392	—	3,653
10. NORTHAMPTONSHIRE.								
164	Brackley	2,961	3,021	13,747	13,464	—	283	1,553
165	Towcester	2,847	2,957	12,806	13,003	197	—	1,434
166	Potterspury	2,131	2,308	10,663	11,621	958	—	1,312
167	Hardingstone	1,883	2,146	9,157	9,928	771	—	1,464
168	Northampton	6,433	7,960	33,857	41,159	7,302	—	4,553
169	Daventry	4,527	4,679	21,926	20,600	—	1,326	2,493
170	Brixworth	3,229	3,328	14,771	15,358	587	—	1,632
171	Wellingborough	4,476	5,203	21,367	24,234	2,867	—	3,229
172	Kettering	3,770	4,081	18,097	19,086	989	—	2,857
173	Thrapston	2,711	3,071	12,841	14,064	1,223	—	2,063
174	Oundle	3,167	3,221	15,655	15,462	—	193	2,232
175	Peterborough	5,793	6,877	28,957	33,164	4,207	—	5,274
11. HUNTINGDONSHIRE.								
176	Huntingdon	4,218	4,327	20,900	20,516	—	384	2,990
177	St. Ives	4,816	4,278	20,594	19,649	—	945	2,641
178	St. Neots	3,930	4,092	18,825	18,962	137	—	2,719
12. BEDFORDSHIRE.								
179	Bedford	7,189	7,926	35,523	38,063	2,540	—	4,623
180	Biggleswade	4,609	5,022	23,436	25,389	1,953	—	3,763
181	Amphill	3,221	3,521	16,542	16,970	428	—	2,177
182	Woburn	2,435	2,491	12,075	11,682	—	393	1,318
183	Leighton Buzzard	3,407	3,566	17,142	17,641	499	—	2,540
184	Luton	4,848	5,851	25,087	30,705	5,618	—	4,214
13. CAMBRIDGESHIRE.								
185	Caxton	2,132	2,202	11,065	10,966	—	99	1,861
186	Chesterton	5,209	5,465	25,170	25,082	—	88	3,397
187	Cambridge	5,194	5,411	27,815	26,351	—	1,464	2,204
188	Linton	2,857	2,895	14,148	13,509	—	639	1,952
189	Newmarket	6,104	6,123	30,655	28,776	—	1,879	3,269
190	Ely	4,641	4,709	22,896	21,805	—	1,091	3,135
191	North Witchford	3,331	3,253	16,243	14,787	—	1,456	2,415
192	Whittlesey	1,678	1,594	7,687	6,966	—	721	1,115
193	Wisbeach	7,590	7,528	36,215	33,304	—	2,911	4,234

† Under Local Acts.

TABLE VI.—ENGLAND and WALES. Houses and Population—Contd.

No.	Superintendent Registrar's District.	Inhabited Houses.		Population Enumerated.		Increase or Decrease in the Number of Persons between 1851 and 1861.		Excess of Registered Births over Registered Deaths in the Ten Years, 1851-60.
		1851.	1861.	1851.	1861.	Increase.	Decrease.	
4. EASTERN DIVISION.								
14. ESSEX.								
194	West Ham	6,003	9,809	34,395	59,261	24,866	—	6,089
195	Epping	3,086	3,385	15,631	16,544	913	—	1,726
196	Ongar	2,281	2,262	11,855	11,314	—	541	1,466
197	Romford	4,758	5,419	24,607	26,920	2,313	—	3,722
198	Orsett	1,878	2,128	10,642	11,529	887	—	1,499
199	Billerica	2,526	2,763	13,787	15,013	1,226	—	1,218
200	Chelmsford	6,566	6,921	32,272	32,793	521	—	3,497
201	Rochford	3,069	3,382	15,838	18,270	2,432	—	1,910
202	Maldon	4,471	4,579	22,137	22,573	436	—	1,999
203	Tendring	5,339	5,784	27,710	27,094	—	616	2,926
204	Colchester	4,145	4,459	19,443	23,815	4,372	—	1,893
205	Lexden	4,628	4,966	21,666	22,922	1,256	—	3,593
206	Witham	3,306	3,452	16,099	16,324	225	—	1,931
207	Halstead	4,040	4,137	19,273	18,482	—	791	2,105
208	Braintree	3,770	3,841	17,561	17,169	—	392	1,988
209	Dunmow	4,249	4,373	20,498	19,759	—	739	2,625
210	Saffron Walden	4,260	4,294	20,716	19,721	—	995	2,604
15. SUFFOLK.								
211	Risbridge	3,724	3,708	18,125	17,432	—	693	2,613
212	Sudbury	6,553	6,939	30,814	31,414	600	—	3,863
213	Cosford	3,790	3,884	18,107	17,374	—	733	2,154
214	Thingoe	3,827	3,864	19,014	18,221	—	793	2,540
215	Bury St. Edmunds†	2,752	2,847	13,900	13,316	—	584	922
216	Mildenhall	2,093	2,051	10,354	9,592	—	762	1,388
217	Stow	4,320	4,474	21,110	20,917	—	193	2,751
218	Hartismere	3,670	3,693	19,028	17,664	—	1,364	2,354
219	Hoxne	3,231	3,177	15,900	14,695	—	1,205	1,953
220	Bosmere	3,581	3,560	17,219	16,173	—	1,046	2,100
221	Samford	2,560	2,766	12,493	12,729	236	—	1,644
222	Ipswich	6,949	8,266	32,759	37,880	5,121	—	4,046
223	Woodbridge	5,044	5,068	23,776	22,748	—	1,028	2,339
224	Plomesgate	4,377	4,599	21,477	20,719	—	758	2,234
225	Blything	5,870	5,878	27,883	26,859	—	1,024	3,639
226	Wangford	2,922	2,977	14,014	13,620	—	394	1,408
227	Mutford†	4,061	5,193	20,163	24,069	3,906	—	3,020
16. NORFOLK.								
228	Yarmouth	6,006	6,856	26,880	30,318	3,438	—	2,186
229	Flegg†	1,822	1,958	8,497	8,630	133	—	1,356
230	Tunstead†	3,402	3,346	15,614	14,515	—	1,099	1,480
231	Erpingham ✕ (*)	4,698	4,895	21,722	20,875	—	847	2,100
232	Aylsham	4,323	4,300	20,007	19,050	—	957	2,142
233	St. Faiths	2,459	2,538	11,890	11,752	—	138	1,536

† Under Local Acts.

(*) The Erpingham Union (pop. 20,580 in 1861) and the Brinton Gilbert's Incorporation.

TABLE VI.—ENGLAND and WALES. Houses and Population—Contd.

No.	Superintendent Registrar's District.	Inhabited Houses.		Population Enumerated.		Increase or Decrease in the Number of Persons between 1851 and 1861.		Excess of Registered Births over Registered Deaths in the Ten Years, 1851-60.
		1851.	1861.	1851.	1861.	Increase.	Decrease.	
16. NORFOLK—contd.								
231	Norwich†	14,988	17,012	68,195	74,414	6,219	—	5,751
235	Foreholme†	2,909	2,895	13,565	12,818	—	747	1,223
236	Henstead	2,375	2,432	11,515	11,290	—	225	1,321
237	Blofield	2,309	2,358	11,574	11,521	—	53	1,681
238	Loddon	3,138	3,137	15,095	14,212	—	883	1,573
239	Depwade	5,356	5,602	26,395	25,219	—	1,176	3,194
240	Guiltecross	2,626	2,580	12,744	11,541	—	1,203	1,303
241	Wayland	2,528	2,555	12,141	11,558	—	583	1,449
242	Mitford	6,147	6,149	29,389	28,018	—	1,371	3,131
243	Walsingham	4,610	4,735	21,883	21,115	—	768	2,327
244	Docking	3,716	3,794	18,148	17,579	—	569	1,963
245	Freebridge Lynn	2,689	2,833	13,557	13,474	—	83	2,019
246	King's Lynn	4,028	3,768	20,530	16,602	—	3,928	1,499
247	Downham	4,317	4,337	20,985	20,260	—	725	2,977
248	Swaffham	2,843	2,924	14,320	13,745	—	575	1,821
249	Thetford	3,855	4,048	19,040	18,711	—	329	2,215
8. NORTH-WESTERN DIVISION.								
33. CHESHIRE.								
452	Stockport	17,323	19,167	90,208	94,361	4,152	—	9,661
453	Macclesfield	12,845	13,386	63,327	61,517	—	1,810	5,561
454	Altrincham	6,363	7,784	31,013	40,515	6,473	—	4,794
455	Runcorn	4,832	5,235	25,797	26,129	332	—	3,805
456	Northwich	6,221	6,938	31,202	33,331	2,129	—	5,015
457	Congleton	5,893	7,012	30,512	34,329	3,817	—	3,551
458	Nantwich	6,876	8,079	35,941	40,954	5,013	—	5,776
459	Great Boughton * † (a)	9,889	11,248	52,950	58,503	5,553	—	4,437
460	Wirral	9,109	12,227	57,157	79,826	22,669	—	11,230
34. LANCASHIRE.								
461	Liverpool†	35,293	37,045	258,236	269,733	11,497	—	2,230
462	West Derby * (b)	25,031	37,512	153,279	225,595	72,316	—	24,596
463	Prescot	9,323	13,120	55,074	73,112	17,038	—	11,303
464	Ormskirk	6,737	8,361	38,307	46,250	7,943	—	6,219
465	Wigan	13,965	17,422	77,539	94,559	17,020	—	13,227
466	Warrington	6,647	8,229	36,164	43,788	7,624	—	6,793
467	Leigh	6,015	7,618	32,734	37,697	4,963	—	4,583
468	Bolton	20,240	25,155	114,712	130,270	15,558	—	17,789

† Under Local Acts.

(a) The Superintendent Registrar's District of Great Boughton is composed of—

	Population, 1861.
Chester City (Local Act)	30,116
Great Boughton Union	18,795
Hardwarden Union	9,592

(b) The West Derby Union (pop. 156,327 in 1861), and Toxteth Park (pop. 69,268), a single parish under the Poor Law Amendment Act.

TABLE VI.—ENGLAND and WALES. Houses and Population—Contd.

No.	Superintendent Registrar's District.	Inhabited Houses.		Population Enumerated.		Increase or Decrease in the Number of Persons between 1851 and 1861.		Excess of Registered Births over Registered Deaths in the Ten Years, 1851-60.
		1851.	1861.	1851.	1861.	Increase.	Decrease.	
31. LANCASHIRE—contd.								
469	Bury	16,727	19,803	88,815	101,142	12,327	—	12,336
470	Barton-upon-Irwell	5,737	7,465	31,585	39,050	7,465	—	4,051
471	Chorlton	23,159	32,879	123,841	169,573	45,732	—	21,601
472	Salford	15,769	19,831	87,523	105,334	17,811	—	11,902
473	Manchester	36,701	43,003	223,433	243,615	15,182	—	16,929
474	Ashton	21,569	26,527	119,199	134,761	15,562	—	12,792
475	Oldham	16,485	21,951	86,783	111,267	24,479	—	13,046
476	Rochdale	14,200	18,407	72,515	91,758	19,243	—	9,763
477	Haslingden	9,489	13,402	50,424	69,782	19,358	—	8,615
478	Burnley	12,039	14,532	63,868	75,588	11,720	—	9,145
479	Clitheroe	4,238	4,146	22,368	20,476	—	1,892	2,029
480	Blackburn	15,916	21,888	90,738	119,937	29,199	—	14,861
481	Chorley	6,723	7,869	37,701	41,679	3,978	—	5,773
482	Preston	15,913	20,071	96,545	110,488	13,943	—	11,046
483	Fylde	3,930	4,581	22,002	25,681	3,679	—	2,977
484	Garstang	2,364	2,378	12,695	12,424	—	271	1,741
485	Lancaster † (a)	6,272	6,704	34,660	35,299	639	—	3,664
486	Ulverstone	5,676	6,844	30,556	35,734	5,178	—	5,168
9. YORK DIVISION.								
35. WEST RIDING.								
487	Sedburgh	917	915	4,574	4,396	—	178	536
488	Settle	2,774	2,608	13,762	12,529	—	1,233	1,408
489	Skipton † (b)	5,719	6,047	28,766	28,761	—	5	3,566
490	Pateley Bridge	1,928	1,992	9,334	9,534	200	—	1,105
491	Ripon	3,471	3,485	16,041	15,742	—	299	1,939
492a	Great Ouseburn	2,579	2,509	12,167	11,532	—	635	984
492b	Knaresborough	3,448	3,741	15,473	17,176	1,703	—	1,861
492c	Wetherby§	1,055	1,092	5,129	5,123	—	6	411
493	Otley§	5,588	6,069	28,541	29,508	967	—	3,304
494	Keighley † (c)	8,638	9,597	45,903	45,681	—	222	5,548
495	Todmorden	5,940	6,436	29,727	31,105	1,378	—	3,114
496	Sadlerworth	3,367	3,808	17,799	18,630	831	—	2,037
497	Huddersfield	23,468	26,658	123,860	131,334	7,474	—	19,671
498	Halifax	23,626	27,016	120,958	128,667	7,709	—	15,917
499	Bradford † (d)	31,439	41,860	181,964	196,463	14,499	—	26,242
500	Hunslet§	18,776	23,895	88,779	109,949	21,270	—	15,331
501	Leeds	21,061	24,999	101,343	117,553	16,210	—	11,079

† Under Local Act.

§ Parishes, &c. in Gilbert's Incorporations or under the Act of 43rd Elizabeth.

(a) The Lancaster Union (pop. 24,019 in 1861), Caton Gilbert's Incorporation, and Parishes under 43rd Elizabeth.

(b) The Skipton Union (pop. 28,398) and two townships not under the Poor Law Amendment Act.

(c) The Keighley Union (pop. 43,112) and a township under 43rd Elizabeth.

(d) The Bradford Union (pop. 106,218), the North Bierley Union (pop. 85,768), and part of a Gilbert's Incorporation.

TABLE VI.—ENGLAND and WALES. Houses and Population—Contd.

No.	Superintendent Registrar's District.	Inhabited Houses.		Population Enumerated.		Increase or Decrease in the Number of Persons between 1851 and 1861.		Excess of Registered Births over Registered Deaths in the Ten Years, 1851-60.
		1851.	1861.	1851.	1861.	Increase.	Decrease.	
35. WEST RIDING—contd.								
502	Dewsbury	14,351	19,381	71,768	92,873	21,105	—	13,813
503	Wakefield ✕ ^(a)	9,874	10,815	48,956	53,001	4,045	—	6,119
504a	Pontefract §	6,353	7,475	29,937	31,752	4,815	—	5,023
504b	Hemsworth	1,658	1,657	8,158	7,793	—	365	1,024
505	Barnsley	6,777	9,102	34,980	45,790	10,810	—	7,209
506	Wortley ✕ ^(b)	6,255	7,577	32,012	38,509	6,497	—	6,593
507	Ecclesall Bierlow	7,587	13,009	37,914	63,618	25,704	—	8,651
508	Sheffield	20,785	26,658	103,626	128,929	25,303	—	16,281
509	Rotherham	6,686	9,055	33,082	41,330	11,248	—	6,825
510	Doncaster	7,302	8,625	34,675	39,341	4,666	—	5,020
511	Thorne	3,518	3,650	15,886	16,010	124	—	2,203
512	Goole	2,892	3,332	13,686	15,156	1,470	—	1,903
513	Selby ✕ ^(c)	3,370	3,547	15,672	15,985	313	—	1,853
514	Tadcaster §	4,093	4,223	19,710	19,919	209	—	2,317
36. EAST RIDING (with York).								
515	York ✕ ^(d)	10,469	11,941	54,324	59,967	5,643	—	5,306
516	Pocklington	3,250	3,420	16,098	16,710	612	—	2,123
517	Howden	3,060	3,159	14,436	15,076	640	—	2,419
518	Beverley	4,167	4,674	20,040	21,029	989	—	2,623
519	Sculcoates	9,187	11,136	44,719	51,942	7,223	—	6,236
520	Hull †	9,733	10,882	50,670	56,889	6,219	—	4,161
521	Patrinton	1,872	2,010	9,407	9,680	273	—	1,316
522	Skirlaugh	1,868	1,952	9,279	9,653	374	—	1,297
523	Driffield	3,684	3,953	18,265	19,223	958	—	2,923
524	Bridlington	2,926	3,082	14,322	14,371	49	—	1,805
37. NORTH RIDING.								
525	Scarborough	5,905	6,401	24,615	30,424	5,809	—	3,410
526	Malton	4,546	4,734	23,128	23,482	354	—	3,264
527	Easingwold	2,075	2,098	10,211	10,148	—	63	1,375
528	Thirsk	2,682	2,695	12,760	12,299	—	461	1,525
529	Helmsley ✕ ^(e)	2,366	2,436	11,734	11,832	98	—	1,376
530	Pickering	2,083	2,197	9,978	10,547	569	—	1,373
531	Whitby	4,490	4,915	21,592	23,634	2,042	—	3,212
532	Guisbrough	2,544	4,367	12,202	22,125	9,923	—	3,173
533	Stokesley	2,984	2,226	9,387	10,381	994	—	1,309
534	Northallerton	2,650	2,661	12,460	12,174	—	286	1,399
535	Bedale	1,914	1,945	8,980	8,650	—	330	992
536	Leyburn	2,082	2,103	10,057	10,104	47	—	1,319
537	Askrigg †	1,248	1,229	5,635	5,649	14	—	737
538	Reeth	1,399	1,286	6,820	6,195	—	625	1,047
539	Richmond	2,894	2,842	13,846	13,456	—	390	1,464

§ Parishes, &c., in Gilbert's Incorporations or under the Act of 43rd Elizabeth.

(†) Parishes, &c., not under the Poor Law Amendment Act.

(a) The Wakefield Union (pop. 51,092) and parts of Gilbert's Incorporations.

(b) Two Unions, viz., Wortley (pop. 24,091) and Penistone (pop. 14,418).

(c) The Selby Union (pop. 14,902) and parts of Gilbert's Incorporations.

(d) The York Union (pop. 59,157) and parishes not under Poor Law Amendment Act.

(e) Two Unions, viz., Helmsley (pop. 6,093) and Kirkby Moorside (pop. 5,739).

TABLE VII.—ENGLAND AND WALES. Population in 1851 and 1861, ascertained Increase or Decrease in the interval, and Natural Increase or Excess of Registered Births over Deaths in the Ten Years 1851-60.

DIVISIONS.	Population Enumerated.		Ascertained Increase in the interval between 1851 and 1861.	Natural Increase or Excess of Registered Births over Registered Deaths in the Ten Years, 1851-60.
	1851.	1861.		
England and Wales.	17,927,609	20,061,725	2,134,116	2,260,576
DIVISIONS.				
I. LONDON (within the limits of the Metropolis Local Government Act)	2,362,236	2,803,034	440,798	253,989
II. SOUTH EASTERN (Registration Districts chiefly in Surrey and Kent extra-metropolitan, Sussex, Hants, Berks)	1,628,416	1,846,876	218,460	196,992
III. SOUTH MIDLAND (Registration Districts chiefly in Middlesex extra-metropolitan, Herts, Bucks, Oxford, Northampton, Hunts, Beds, Cambridge)	1,234,332	1,295,375	61,043	*155,742
IV. EASTERN (Registration Districts chiefly in Essex, Suffolk, Norfolk)	1,113,982	1,142,202	28,220	*129,726
V. SOUTH WESTERN (Registration Districts chiefly in Wilts, Dorset, Devon, Cornwall, Somerset)	1,803,261	1,835,551	32,290	*200,673
VI. WEST MIDLAND (Registration Districts chiefly in Gloucester, Hereford, Salop, Stafford, Worcester, Warwick)	2,136,573	2,436,137	299,564	298,980
VII. NORTH MIDLAND (Registration Districts chiefly in Leicester, Rutland, Lincoln, Nottingham, Derby)	1,215,501	1,288,718	73,217	*161,763
VIII. NORTH WESTERN (Registration Districts chiefly in Cheshire, Lancashire)	2,488,438	2,934,722	446,284	308,022

TABLE VII.—ENGLAND and WALES. Population in 1851 and 1861—contd.

1 DIVISIONS.	3 Population Enumerated.		4 Ascertained Increase in the interval between 1851 and 1861.	5 Natural Increase of Excess of Registered Births over Registered Deaths in the Ten Years, 1851-60.
	1851.	1861.		
IX. YORK (Registration Districts chiefly in Yorkshire).....	1,789,047	2,015,329	226,282	*256,117
X. NORTHERN (Registration Districts chiefly in Durham, Northumberland, Cumberland, Westmoreland).....	969,126	1,151,281	182,155	152,694
XI. WELSH (Registration Districts chiefly in Monmouthshire and Wales)....	1,186,697	1,312,500	125,803	*145,878

Note.—In the cases marked (*) the ascertained (actual) increase (col. 4) falls short of the natural (presumed) increase as shown by excess of Births over Deaths.

[As illustrative of the preceding table, we may insert the following summary of Occupations as ascertained, 1851.—ED. S. J.]

Registration Divisions and Union Counties (England and Wales).	Number of Persons Aged 20 Years and upwards, 1851.	Ratio per Cent. of Persons Aged 20 Years and upwards, occupied (in 1851) in			
		Mechanical Arts, Trade, and Domestic Service.	Agriculture.	Manufactures.	Mining and Mineral Works.
		Per cent.	Per cent.	Per cent.	Per cent.
I. The Metropolis	1,394,963	47.6	1.1	6.0	3.5
II. South-Eastern	887,134	30.7	20.8	2.5	2.4
III. South Midland	660,775	28.3	25.4	7.1	2.4
IV. Eastern	603,720	27.4	26.5	4.0	2.3
V. South-Western	978,024	28.6	23.3	4.6	5.6
VI. West Midland	1,160,387	29.1	15.5	5.2	12.6
VII. North Midland	654,679	31.8	21.7	6.4	5.3
VIII. North-Western	1,351,830	29.8	8.3	21.5	5.4
IX. York	961,945	25.2	14.3	17.5	7.3
X. Northern	521,460	27.7	16.1	4.2	12.4
XI. Welsh	641,680	21.8	25.7	2.5	12.4
England and Wales.	9,816,597	31.0	16.1	8.4	6.3

TABLE VIII.—HOUSES and Population of the PRINCIPAL CITIES and BOROUGHs, 1851 and 1861.

** "These Statements of the Number of Houses and Population in the principal Cities and Boroughs have been furnished generally by the respective Superintendent Registrars, and refer to the *Parliamentary or Municipal Limits*, or to both where co-extensive, as denoted by the letters placed after the names of places, viz., M., Municipal limits; P., Parliamentary limits; M. and P., Municipal and Parliamentary limits (co-extensive).

"The numbers of seamen and others on board vessels in the ports, as ascertained by the officers of Her Majesty's Customs, have been added to the general population. Several Boroughs with respect to which the information could not be obtained are omitted."

1 CITY OR BOROUGH.	2 3 Inhabited Houses.		4 5 6 Population.		
	1851.	1861.	1851.	1861.	
London within the limits of the Metropolis Local Government Act *	305,933	362,890	2,362,236	2,803,034	—
Abingdon	M. & P. 1,244	1,187	5,954	—	5,691
Andover	{ M. 1,040 P. 1,079	1,059	5,187	5,221	—
Arundel	M. & P. 552	529	2,748	—	2,488
Ashburton	P. 622	574	3,432	—	3,062
Ashton-under-Lyne	{ M. 5,501 P. 5,346	6,665	30,676	34,894	—
Banbury	{ M. 769 P. 1,721	790	4,026	4,055	—
Bangor	P. 1,228	1,336	8,715	10,194	—
Barnstaple	M. & P. 2,116	2,187	11,371	—	10,738
Basingstoke	M. 892	938	4,263	4,664	—
Bath	M. & P. 7,744	8,021	54,240	—	52,528
Beccles	M. 954	985	4,398	—	4,266
Bedford	M. & P. 2,307	2,754	11,693	13,412	—
Berwick-on-Tweed	M. & P. 2,028	1,872	15,094	—	13,254
Beverley	{ M. 1,934 P. 2,183	2,178	8,915	9,654	—
Bewdley	{ M. 718 P. 1,582	691	3,124	—	2,905
Bideford	P. 1,516	1,516	7,318	—	6,786
Bideford	M. 1,101	1,211	5,775	5,851	—
Birmingham	M. & P. 45,844	59,090	232,841	295,955	—
Blackburn	M. & P. 7,919	11,314	46,536	63,125	—
Bodmin	{ M. 722 P. 1,103	793	4,327	4,466	—
		1,189	6,337	6,881	—

Note.—Col. 6 contains the cases in which in 1861 the population is less than in 1851.

* For the Metropolitan *Parliamentary* Boroughs, see Alphabetical List.

TABLE VIII.—HOUSES and POPULATION—Contd.

1. CITY OR BOROUGH,	3 Inhabited Houses.		4 5 6 Population.		
	1851.	1861.	1851.	1861.	
Bolton M. & P.	10,394	13,348	61,171	70,396	—
Boston { M. 2,992 3,266 14,733 — 13,995 { P. 3,622 3,898 17,518 17,885 —					
Bradford M. & P.	19,002	22,537.	103,778	106,218	—
Brecknock { M. 1,147 1,134 5,673 — 5,234 { P. 1,236 1,206 6,070 — 5,517					
Brydgnorth { M. 1,227 1,629 6,172 6,569 — { P. 1,516 1,891 7,610 7,892 —					
Bridgwater M. & P.	1,911	2,124	10,317	11,361	—
Bridport M. & P.	1,468	1,570	7,566	7,072	—
Brighton { M. * 12,708 * 77,693 — — { P. 10,843 13,946 69,673 87,311 —					
Bristol M. & P.	20,873	23,578	137,328	154,093	—
Buckingham { M. 809 827 4,020 — 3,847 { P. 1,717 1,716 8,069 — 7,625					
Bury P.	5,825	7,241	31,262	37,564	—
Bury St. Edmunds M. & P.	2,752	2,847	13,900	—	13,316
Calne { M. 475 505 2,544 — 2,494 { P. 1,047 1,103 5,195 — 5,151					
Cambridge M. & P.	5,194	5,411	27,815	—	26,351
Canterbury M. & P.	3,654	3,919	18,398	21,323	—
Cardiff M.	2,565	4,666	18,351	32,421	—
Carlisle M. & P.	3,956	4,878	26,310	29,436	—
Carmarthen M. & P.	1,800	1,763	10,524	—	9,992
Carnarvon M. & P.	1,723	1,820	8,674	—	8,530
Chatham P.	4,337	5,227	28,424	36,177	—
Cheltenham P.	6,356	7,016	35,051	39,590	—
Chester M. & P.	5,173	5,980	27,766	31,101	—
Chesterfield M.	1,455	1,928	7,101	9,835	—
Chichester M. & P.	1,653	1,597	8,662	—	8,040
Chippenham { M. 309 300 1,707 — 1,603 { P. 1,139 1,345 6,283 7,075 —					
Chipping Wycombe { M. 690 825 3,588 4,222 — { P. 1,441 1,652 7,179 8,375 —					
Christchurch P.	1,543	1,837	7,475	9,386	—
Cirencester P.	1,211	1,300	6,096	6,334	—
Clitheroe { M. 1,371 1,433 7,244 — 7,000 { P. 2,192 2,247 11,480 — 10,864					
Cockermouth P.	1,306	1,546	7,275	—	7,056
Colchester M. & P.	4,145	4,459	19,443	23,815	—
Congleton M.	2,146	2,631	10,520	12,338	—
Coventry { M. 7,657 8,994 36,208 40,937 — { P. 7,783 9,158 36,812 41,647 —					
Dartmouth M. & P.	799	822	4,508	—	4,443
Daventry M.	889	892	4,430	—	4,124
Deal M.	1,465	1,590	7,067	7,531	—

(*) Brighton had not received a Charter of Incorporation in 1851.

TABLE VIII.—HOUSES and POPULATION—Contd.

1. CITY OR BOROUGH,	3 Inhabited Houses.		4 5 6 Population.		
	1851.	1861.	1851.	1861.	
Denbigh M.	1,215	1,261	5,498	5,946	—
Derby M. & P.	8,199	9,014	40,908	43,091	—
Devizes M. & P.	1,292	1,389	6,554	6,639	—
Devonport { M. 3,789 4,193 38,180 50,504 — { P. 4,961 5,435 50,159 64,798 —					
Doncaster M.	2,583	3,595	12,052	16,430	—
Dorchester M. & P.	960	1,028	6,394	6,823	—
Dover M. & P.	3,747	4,087	22,244	24,970	—
Droitwich { M. 582 672 3,125 — 3,123 { P. 1,407 1,406 7,095 — 6,540					
Dudley P.	7,119	8,725	37,962	44,975	—
Durham M. & P.	1,768	2,001	13,188	13,743	—
Eresham M. & P.	918	991	4,605	4,680	—
Exeter { M. 5,109 5,404 32,818 33,737 — { P. 6,499 6,885 40,688 41,791 —					
Fye { M. 480 489 — 2,430 { P. 1,374 1,406 7,531 — 7,039					
Falmouth M.	600	660	4,953	5,706	—
Faversham M.	895	1,125	4,595	5,891	—
Finsbury P.	37,427	44,363	323,772	386,844	—
Folkestone M.	1,149	1,475	6,726	8,528	—
Frome P.	2,122	2,069	10,148	—	9,523
Gateshead M. & P.	3,520	4,394	25,568	33,589	—
Gloucester M. & P.	2,843	2,769	17,572	—	16,320
Grantham { M. 904 910 5,375 — 4,954 { P. 1,968 2,256 10,873 11,116 —					
Gravesend M.	2,722	3,074	16,633	18,776	—
Great Grimsby { M. 1,634 2,302 8,860 11,067 — { P. 2,354 3,177 12,263 15,013 —					
Great Marlow P.	1,211	1,237	6,523	—	6,505
Great Yarmouth M. & P.	6,886	7,836	30,879	34,803	—
Greenwich P.	15,401	19,500	105,784	139,286	—
Guildford M. & P.	1,176	1,464	6,740	8,032	—
Halifax M. & P.	6,528	7,820	33,582	37,015	—
Hartlepool M.	1,466	1,723	9,503	12,205	—
Harwich M. & P.	751	812	4,451	5,062	—
Hastings { M. 2,471 3,327 16,966 23,098 — { P. 2,477 3,328 17,011 23,103 —					
Helston { M. 672 745 3,355 3,841 — { P. 1,459 1,714 7,328 8,657 —					
Hereford M. & P.	2,426	No ret.	12,108	15,625	—
Hertford M. & P.	1,150	1,230	6,605	6,769	—
Holyhead P.	1,040	1,256	5,622	6,190	—
Honiton M. & P.	692	714	3,427	—	3,301
Horsham P.	1,081	1,267	5,947	6,747	—
Huddersfield P.	5,739	6,933	30,880	34,874	—
Hull M. & P.	16,634	20,581	84,690	98,994	—
Huntingdon { M. 725 740 3,882 — 3,816 { P. 1,244 1,284 6,219 6,254 —					

TABLE VIII.—HOUSES and POPULATION—Contd.

1 CITY OR BOROUGH.	2 Inhabited Houses.		4 Population.		
	1851.	1861.	1851.	5 1861.	
				6	
Hythe.....	{ M. 486 P. 2,261	588 2,841	2,857 13,164	2,998 21,372	— —
Ipswich	M. & P. 6,979	8,284	32,914	37,949	—
Kendal	M. & P. 2,457	2,582	11,829	12,028	—
Kidderminster	M. & P. 3,656	3,349	18,462	—	15,398
King's Lynn	M. & P. 3,845	3,641	19,355	—	16,071
Kingston-on-Thames....	M. 1,119	1,519	6,279	9,114	—
Knaresborough	P. 1,326	1,320	5,536	—	5,404
Lambeth	P. 39,154	45,252	251,345	298,032	—
Lancaster	{ M. 2,583 P. 2,891	2,680 No ret.	14,604 16,168	— —	14,478 15,996
Launceston	{ M. 562 P. 1,051	624 1,040	3,397 6,005	— —	2,773 5,139
Leeds	M. & P. 36,165	44,646	172,270	207,153	—
Leicester	M. & P. 12,805	14,600	60,584	68,052	—
Leominster	M. & P. 1,118	1,158	5,214	5,660	—
Lewes	P. 1,747	No ret.	9,533	9,709	—
Lichfield.....	M. & P. 1,412	1,471	7,012	—	6,872
Lincoln	M. & P. 3,450	4,332	17,536	20,995	—
Liskeard.....	{ M. 623 P. 965	781 1,170	4,386 6,204	4,689 6,704	— —
Liverpool	M. & P. 54,310	65,999	375,955	443,874	—
London, City	M. & P. 14,580	13,373	127,869	—	112,247
Louth	M. 2,209	2,401	10,467	10,568	—
Ludlow	{ M. 1,003 P. 1,133	1,076 1,264	4,691 5,376	5,178 6,034	— —
Lyme Regis	{ M. 522 P. 708	507 687	2,661 3,516	— —	2,413 3,206
Lymington.....	{ M. 487 P. 1,029	440 1,025	2,651 5,282	— —	2,416 5,152
Macclesfield	M. & P. 8,312	8,345	39,048	—	36,095
Maidstone	{ M. 3,667 P. 3,676	4,111 4,119	20,740 20,801	22,984 23,026	— —
Maldon	{ M. 902 P. 1,179	1,014 1,329	4,558 5,888	4,798 6,274	— —
Malmesbury	P. 1,420	1,425	6,998	—	6,883
Malton	P. 1,545	1,696	7,661	8,072	—
Manchester	{ M. 50,731 P. 53,204	61,662 65,553	303,382 316,213	338,346 357,604	— —
Marlborough	{ M. 608 P. 781	644 820	3,908 5,135	— —	3,684 4,893
Marylebone	P. 40,513	48,027	370,957	436,298	—
Merthyr Tydfil	P. 11,684	16,147	63,680	83,844	—
Morpeth	P. 1,467	2,325	10,012	13,796	—
Newark	M. & P. 2,370	2,569	11,330	11,562	—
Newbury	M. 1,362	1,337	6,574	—	6,161
Newcastle-under-Lyme	M. & P. 2,153	2,657	10,569	12,938	—
Newcastle-on-Tyne	M. & P. 10,441	14,222	87,784	109,291	—
Newport (I. Wight)	M. & P. 1,550	1,591	8,047	—	7,934

TABLE VIII.—HOUSES and POPULATION—Contd.

1 CITY OR BOROUGH.	2 Inhabited Houses.		4 Population.		
	1851.	1861.	1851.	5 1861.	
				6	
Newport (Monmouth) M. & P.	2,908	3,695	19,323	23,248	—
Northallerton	P. 1,064	1,059	4,995	—	4,755
Northampton	M. & P. 4,886	6,132	26,657	32,813	—
Norwich	M. & P. 14,988	17,012	68,195	74,414	—
Nottingham	M. & P. 11,549	15,307	57,407	74,531	—
Oldham	{ M. 9,900 P. 13,658	13,936 18,463	52,820 72,357	72,334 94,337	— —
Oswestry	M. 995	1,129	4,817	5,414	—
Oxford.....	M. & P. 4,933	5,230	27,843	27,561	—
Pembroke	M. & P. 1,792	2,144	10,107	15,051	—
Penzance	M. 1,878	1,958	9,214	9,414	—
Peterborough.....	P. 1,755	2,509	8,672	11,732	—
Petersfield	P. 1,072	1,135	5,550	5,655	—
Plymouth	M. & P. 5,171	6,081	52,221	62,823	—
Pontefract	{ M. 1,069 P. 2,496	1,120 2,624	5,106 11,515	5,340 11,678	— —
Poole	M. & P. 1,903	2,036	9,255	9,745	—
Portsmouth	M. & P. 12,825	15,803	72,096	94,546	—
Preston	M. & P. 11,348	15,045	69,542	82,961	—
Reading	M. & P. 4,098	4,851	21,456	24,965	—
Reigate	M. & P. 792	1,581	4,927	9,975	—
Richmond	{ M. 843 P. 1,032	863 1,046	4,106 4,969	4,290 5,134	— —
Ripon	M. & P. 1,345	1,382	6,080	6,172	—
Rochdale	P. 5,829	7,701	29,195	38,164	—
Rochester	M. & P. 2,549	3,171	14,938	16,672	—
Rye.....	{ M. 726 P. 1,557	784 1,682	4,071 8,541	— —	3,794 8,202
Saffron Walden	M. 1,173	1,246	5,911	—	5,474
St. Albans	M. 1,361	1,500	7,000	7,675	—
St. Ives	{ M. 1,403 P. 2,003	1,453 2,116	6,525 9,872	7,019 10,354	— —
Salford	{ M. 11,447 P. 15,342	19,286 19,286	63,850 85,108	102,414* 102,414	— —
Salisbury	M. & P. 2,311	2,347	11,657	11,833	—
Sandwich	M. 602	633	2,966	—	2,893
Sandwich and Deal	P. 2,474	2,658	12,710	13,701	—
Scarborough	M. & P. 2,838	3,987	12,915	18,380	—
Shaftesbury	P. 1,894	1,928	9,404	—	8,987
Sheffield	M. & P. 27,099	38,083	135,310	185,157	—
Shrewsbury.....	M. & P. 3,900	4,360	19,681	22,055	—
Southampton	M. & P. 5,749	7,718	35,305	46,970	—
South Molton.....	M. 929	868	4,482	—	3,830
South Shields.....	M. & P. 3,439	4,436	28,974	35,223	—
Southwark	P. 23,751	25,683	172,863	193,443	—

* Since the Census of 1851, the Municipal Borough has been enlarged and its boundaries are now the same as those of the Parliamentary Borough.

TABLE VIII.—HOUSES and POPULATION—Contd.

1 CITY OR BOROUGH.	2 Inhabited Houses.		3 Population.			
	4 1851.	5 1861.	6 1851.	7 1861.	8 —	
Stafford	M. & P.	1,977	2,241	11,829	12,487	—
Stamford	M. & P.	1,616	1,661	8,933	—	8,044
Stockport	M. & P.	10,568	11,286	53,835	54,681	—
Stoke-upon-Trent	P.	15,562	19,870	84,027	101,302	—
Stratford-upon-Avon	M.	694	787	3,372	3,672	—
Stroud	P.	8,182	8,196	36,535	—	35,513
Sudbury	M.	1,280	1,476	6,043	6,878	—
Sunderland	{ M.	7,975	10,222	63,897	80,324	—
	{ P.	8,519	11,216	67,394	85,748	—
Swansea	M.	6,001	7,931	31,461	42,581	—
Tamworth	{ M.	826	935	4,059	4,326	—
	{ P.	1,760	2,118	8,655	10,202	—
Taunton	P.	2,645	2,905	14,176	14,660	—
Tavistock	P.	1,009	1,134	8,086	8,804	—
Tewkesbury	M. & P.	1,274	1,265	5,878	—	5,876
Thetford	M. & P.	844	898	4,075	4,278	—
Thirsk	P.	1,154	1,208	5,319	5,351	—
Tiverton	M. & P.	2,181	2,209	11,144	—	10,444
Totnes	M. & P.	728	790	4,419	—	3,993
Tower Hamlets	P.	75,710	88,664	539,111	647,585	—
Truro	M. & P.	2,194	2,389	10,733	11,336	—
Tynemouth	M. & P.	4,295	4,883	29,170	33,991	—
Wakefield	{ M.	4,391	4,779	22,065	23,181	—
	{ P.	4,390	4,779	22,057	23,199	—
Wallingford	{ M.	522	553	2,819	—	2,786
	{ P.	1,635	1,662	8,064	—	7,794
Walsall	M. & P.	4,521	7,452	25,680	37,762	—
Wareham	P.	1,351	1,394	7,218	—	6,977
Warrington	{ M.	4,285	4,985	22,894	25,953	—
	{ P.	4,380	5,159	23,363	26,852	—
Warwick	M. & P.	2,229	2,273	10,973	—	10,589
Wells	M. & P.	906	860	4,736	—	4,648
Westbury	P.	1,535	1,519	7,029	—	6,495
Westminster	P.	24,755	26,430	241,611	253,985	—
Weymouth and Mel- combe Regis	{ M. & P.	1,722	1,867	9,458	11,383	—
Whitby	P.	2,239	2,465	10,989	12,054	—
Whitehaven	P.	4,627	3,818	18,916	—	18,842
Wigan	M. & P.	5,686	6,698	31,941	37,657	—
Wilton	P.	1,721	1,799	8,607	8,674	—
Winchester	M. & P.	2,077	2,385	13,704	14,784	—
Windsor	M. & P.	1,417	1,570	9,596	9,827	—
Wisbeach	M.	2,141	2,086	10,594	—	9,275
Wolverhampton	{ M.	9,184	11,785	49,985	60,858	—
	{ P.	22,284	28,458	119,748	147,646	—
Woodstock	P.	1,623	1,664	7,983	—	7,520
Worcester	M. & P.	5,695	6,317	27,528	31,123	—
York	{ M.	7,077	8,243	36,303	40,377	—
	{ P.	7,778	9,162	40,359	45,326	—

TABLE IX.—ISLANDS in the BRITISH SEAS. Houses and Population Enumerated in the Islands in the British Seas on April 8th, 1861.

	Houses.			Population.		
	Inhabited.	Uninhabited.	Build- ing.	Persons.	Males.	Females.
Islands in the British Seas	23,000	1,349	170	143,779	66,394	77,385
Isle of Man	8,948	502	90	52,339	24,544	27,795
Island of Jersey	8,327	381	46	56,078	25,304	30,774
Island of Guernsey and Adjacent Islands	5,725	466	34	35,362	16,546	18,816

TABLE X.—POPULATION in the ISLANDS in the BRITISH SEAS.

	1821.	1831.	1841.	1851.	1861.
Islands in the British Seas	89,508	103,710	124,040	143,126	143,779
Isle of Man	40,081	41,000	47,975	52,387	52,339
Island of Jersey	28,600	36,582	47,544	57,020	56,078
„ Guernsey (with Herm and Jethou)	20,339	24,540	26,698	29,866	29,846
„ Alderney	No return	1,045	1,088	3,333	4,933
„ Sark	488	543	785	580	583

Note.—Between 1831 and 1841 the population of the islands collectively increased about 18 per cent., and between 1841 and 1851 about 15 per cent. Between 1851 and 1861 a slight decrease took place in the Isle of Man and Jersey; while Guernsey would also have shown a decrease but for the circumstance of the military force in that island as well as in Alderney having been larger in 1861 than at the previous Census.

TABLE XI.—EMIGRATION (ENGLAND AND WALES). Return by the Government Emigration Board, showing the Number of Emigrants from the United Kingdom during the Ten Years 1851 to 1861.

Year.	Total Number of Emigrants.	English.	Scotch.	Irish.	Foreigners.	Not distinguished.
1851.....	335,966 }			No return.		
'52.....	368,764 }					
'53.....	329,937	62,915	22,605	192,609	31,459	20,349
'54.....	323,429	90,960	25,872	150,209	37,704	18,678
'55.....	176,807	57,132	14,037	78,854	10,554	16,230
'56.....	176,554	64,527	12,033	71,724	9,474	18,796
'57.....	212,875	78,560	16,253	86,238	12,624	19,200
'58.....	113,972	39,971	11,815	43,281	4,560	14,345
'59.....	120,432	33,930	10,182	52,981	4,442	18,897
'60.....	128,469	26,421	8,733	60,835	4,536	27,944
Total	2,287,205	454,422	121,530	736,731	115,353	154,439

Note.—It appears from the above Table that 2,287,205 emigrants sailed from the ports of the United Kingdom in the ten years 1851-60. Of that number, 1,582,475 emigrants in the eight years 1853-60; and 454,422 were found to be English, 121,530 Scotch, 736,731 Irish, and 115,353 foreigners. The origin of 154,439 emigrants was not ascertained. If we assume that these unascertained numbers should be distributed proportionally over the rest, the numbers of the several classes will be shown in the annexed Table.

The emigrants in the first three months of 1851 were 56,584, consequently the number in the two years 1851-2, namely 704,730, have to be reduced to 648,146, to obtain the number of emigrants in the interval extending from 1st April, 1851, to 31st December, 1852. The nationality was not then distinguished, but a large proportion of the emigrants was of Irish origin, and the best estimate will be made by assuming that the proportions were the same as in 1853; the results appear in the table. 18,734 emigrants sailed from the United Kingdom in the portion of 1861 terminating on April 7th, the Census day, and they have been distributed in classes in the proportions ascertained to exist in 1860.

ESTIMATED NUMBER OF FOUR CLASSES OF EMIGRANTS IN THE INTERVAL BETWEEN THE CENSUS OF 1851 AND 1861.

Years.	Totals.	English.	Scotch.	Irish.	Foreigners.
Total	2,249,355	640,210	183,627	1,230,936	194,532
1851 (April 1st)-1852 ...	648,146	131,718	47,325	403,246	65,862
1858-60	1,582,475	503,568	134,674	816,408	127,825
1861 (to April 7th)	18,734	4,924	1,628	11,337	845

It may be inferred from the official returns that the emigration from the United Kingdom was not less than—

717,913	in the interval of the Censuses 1831 and 1841;
1,692,063	ditto ditto 1841 and 1851; and
2,249,355	ditto ditto 1851 and 1861.

MISCELLANEA.

CONTENTS:

	PAGE		PAGE
I.—Scheme by Mr. David Chadwick (Manchester), for the Equitable Adjustment of the Property and Income Tax .	273	V.—Strike in the Building Trade in London, March and April, 1861; Establishment of "Hour Payments"	281
II.—Proposal for a Licence Tax, suggested in 1812, in place of the Income Tax then imposed by Sir Robert Peel	275	VI.—Adulteration of Food in the Metropolis	283
III.—Packet Service, 1860-1-2.—Estimate of Cost	277	VII.—Scheme of Consolidation of the Indian and Imperial Armies	283
IV.—Condition and Operations of the Bank of France, 1860 .	280	VIII.—Paper Mills in the United Kingdom, 1838-60	287

I.—Scheme by Mr. David Chadwick (Manchester), for the Equitable Adjustment of the Property and Income Tax.

On the 15th January last, Mr. Chadwick communicated to the Manchester Literary and Philosophical Society (Section for Statistics and Sociology), a Paper on the subject as above, and in the official abstract of proceedings, the following outline is given:—

"After briefly referring to the subject of taxation generally, the mode of raising it, and the purposes to which it was applied, and to the opinions of Adam Smith, John Stuart Mill, McCulloch, Ricardo, and others, it was held that the best description of the principle on which all taxes should be levied was the definition of Adam Smith:—'That all persons should contribute to the taxes of a country in proportion to their ability.

"'That all taxes should be clearly defined, certain in amount, and payable in a manner most convenient to the payer.'

"On the general question of the advantages of direct and indirect taxation, it was held that, *direct taxation* enabled each person to know the exact amount of his individual contribution, and would therefore afford him the best means of judging of the necessity and justice of the national expenditure. It was collected at a very small expense—the total charge not exceeding 1½ per cent.

"*Indirect taxation* (by customs and excise duties) was frequently oppressive and unjust in its operation, it occasioned vexatious delays in the transaction of business, adulterations, and frauds. The cost of collection was from 6 to 10 per cent.; and it was estimated that, in addition to the duties levied in many cases, the loss to merchants and traders by extra trouble, warehousing, waiting, and other impediments and restrictions, involved an additional loss of from 5 to 20 per cent. on the amount of duty.

"Mr. Chadwick proposed to carry out the principle recognized in Mr. Pitt's first income tax, and in Mr. James Wilson's scheme, by assessing the tax on a graduated scale as follows:—

"1st. To make the tax at one uniform rate on the capitalized value of all incomes.

"2nd. To classify the various sources of income according to their general average market value.

"3rd. To assess the tax by a rate on such capitalized value, instead of the present mode of assessing it on the annual income.

"4th. To apply, as far as practicable, the principle of the government legacy duty tables to all fixed incomes.

"5th. That the tax (on the repeal of the excise and customs duties) should be

applied to all incomes above 50*l.* a-year, and stopped by the employers out of the wages and salaries of all persons in their service.

"6th. That in lieu of the present Income Tax Commissioners, there shall be in every surveyor's district, or union of districts, a paid board of three assessors, two elected by the inhabitants (in the first instance, by those on the list of parliamentary electors, and subsequently by those paying the income tax), and one by the Government, with power of appeal to the judges, in like manner as the present appeals on assessed taxes.

Proposed New Income and Property Tax.—Estimated Uniform Rate of One Halfpenny in the Pound on the Capitalized Value of all Incomes.

CLASS.	Income per Year.	Number of Years Value.	Capitalized Value.	Income and Property Tax, at One Halfpenny in the Pound on Capitalized Value.
	£		£	£ s. d.
Labourers and workmen	50	6	300	-- 12 6
Clerk	100	6	600	1 5 -
"	300	6	1,800	3 15 -
Salesman	500	6	3,000	6 5 -
Attorney	600	7	4,200	8 15 -
Surgeon	600	7	4,200	8 15 -
Shopkeeper	400	8	3,200	6 13 4
Manufacturer	1,000	10	10,000	20 16 8
Merchant	1,000	10	10,000	20 16 8
Owner of house property.....	1,000	15	15,000	31 5 -
" railway stock or mortgage	1,000	25	25,000	52 1 8
" land—farms	1,000	30	30,000	62 10 -
" Government Consols	1,000	30	30,000	62 10 -
" *annuity for life.....	1,000	15	15,000	31 5 -
" church living for life	1,000	12	12,000	25 - -
" army or navy appointment.....	1,000	10	10,000	20 16 8
" civil or military pension.....	1,000	8	8,000	16 13 4

* The value of life interests and annuities to be classified according to their value at 6, 10, 15, and 20 years' purchase. It is estimated that an income and property tax, at one halfpenny in the pound on the capitalized value, would produce upwards of 20 millions sterling per annum.

"Mr. Chadwick proposed to apply this scheme by imposing a tax sufficient to raise 20 millions, and to repeal the following existing duties, and impose only a nominal duty, as in the case of corn.

Customs duty on Tea	producing	£ 5,300,000
" Sugar	"	6,000,000
" Coffee	"	500,000
" other articles	"	1,800,000
Excise duty, Paper	"	1,100,000
Fire duty	"	1,800,000
		16,500,000
Amount of income tax for 1858, at 6 <i>d.</i>	"	6,600,000
Total taxes to be repealed.....		23,100,000

New Taxes.

Property and income tax	£ 20,000,000
Estimated saving of the cost of collection of customs duties and charges	£1,800,000
Estimated produce of new nominal duties—same as corn, for purposes of registration	1,300,000
	3,100,000
	<u>23,100,000</u>

"By this scheme the excessive duties on all articles of necessity would be removed, and the only other duties remaining would be on *Spirits, Wine, Tobacco, Mall, and Hops,—Corn (1*s.*), the Stamp Duties, Licenses, Assessed Taxes, &c.*, which, according to Mr. Newmarch's schedule, would produce the remaining 40 millions."

II.—Proposal for a Licence Tax, suggested in 1842, in place of the Income Tax then imposed by Sir Robert Peel.

THE following proposal of a *Licence Tax* was issued by Mr. Swinton Boulton, Liverpool, in April, 1842, and as any financial scheme bearing the name of a gentleman of Mr. Boulton's abilities and experience is entitled to careful attention, we have great pleasure in availing ourselves of permission to add it to the contents of the *Journal*.

"It is calculated by Sir Robert Peel, that he will derive from this source a revenue of 1,220,000*l.*

"It is admitted by him, that its collection will entail upon the people so much that is odious and pernicious, that nothing but the necessity of the case can justify its imposition.

"A reply to this assertion of necessity, may be taken from the speeches of Sir Robert Peel's great exemplar and authority, William Pitt, who says, 'Necessity is the argument of tyrants—it is the creed of slaves.'

"But if the tax can be defended on the ground of necessity only, it follows that that plea must fail if any other mode can be pointed out by which the required amount can be raised, and the question will then cease to be one of necessity, and will become one of mere expediency and preference.

"The thing necessary is to abstract directly from the professional and trading classes a revenue of 1,220,000*l.*, the mode in which that is to be done is secondary and relative.

"Taxation, from its very nature, must always be distasteful to a people, but if, in return for all that is taken from them, a palpable benefit is given,—if, in short, it is made the price of something which before was not possessed, a great step is gained in reconciling them to its existence. It is upon this principle that indirect taxation, that is, the levying of duties on commodities, has obtained so extensively in this country, and become so congenial to the habits of our people.

"Now in the system of finance, so far as it is direct, which is adopted in this country, there is no settled principle recognized and acted on; the sole aim has been to raise the revenue, not to make the process of doing so useful to the people. There is, therefore, something repulsive in the name of direct taxation, which, however, the evils resulting from the indirect system are tending to overcome.

" At present an attorney is taxed for a certificate, without which he cannot practice; but a barrister is subjected to no such charge. So, too, the retailer of coffee and tea must obtain a licence to sell them; but he who vends only sugar and rice, is not required to have any licence whatever. For this inconsistency it would be difficult to assign any satisfactory reason, but from the existence of the practice in some cases, a valuable hint may be drawn.

" It is allowed to be difficult to estimate correctly the amount of income enjoyed by the professional and trading classes; it is perhaps as difficult to approximate to the real number of individuals engaged in such pursuits, unless, indeed, as there is reason to anticipate, the results of the recent census shall furnish the information. The following suggestion, however, is based upon a principle which will not be affected by the number of persons to whom it may apply; that will operate only to determine the amount of individual contribution.

" The proposal, then, is to issue to all professional men, and to all traders, a licence to follow their respective occupations; the effect of the licence being to establish the fact of partnership where such exists, to prove amenability to the bankrupt laws, to entitle to take proceedings in courts of law for the enforcement of contracts; for this purpose it will of course be necessary that that document should contain the name of every partner in a concern, which might then be permitted to sue or be sued under its usual style or firm. It would be the means of establishing a registration of partnerships, the value of which all members of the legal profession will appreciate; it would simplify, and tend greatly to diminish the expense of proceedings at law; it would be an acceptable regulation to the commercial community, for which they would cheerfully pay a moderate charge; it would require the enactment of no penal consequences beyond the forfeiture of those rights and privileges which its adoption is intended to secure.

" With regard to the scale of charge, the following is submitted for the purpose of showing that a trifling contribution from each is all that is contemplated:—

			Per Ann.		
			£	s.	d.
From all persons enjoying incomes, fixed, or accruing from fees, whether in the church or the law, the naval or military service of the country, or as the officers of public institutions, whose incomes respectively amount to 2,000l. (and 1l. per cent. on any excess)			10	10	-
From all ditto, ditto, amounting to 1,500l. and under 2,000l.			7	17	6
"	"	1,000l. ,, 1,500l.	5	5	-
"	"	500l. ,, 1,000l.	2	12	6
"	"	100l. ,, 500l.	1	1	-
Barristers, being Queen's Counsel, the sum of			10	10	-
" " not " "			5	5	-
Attorneys			3	3	-
Bankers, merchants, and manufacturers			5	5	-
Brokers, warehousemen, and other wholesale dealers			4	4	-
Retail dealers whose rent shall amount to 100l. and upwards....			3	3	0
" " " " 50l. and not to 100l.			2	2	-
" " " " 10l. " 50l.			1	1	-
Public companies the sum of.....			100	-	-
The members of all other professions to rank as barristers, not being Queen's counsel.					

" The foregoing is intended to apply to Ireland as well as England and Scotland.

" The difficulty of forming an opinion as to the amount of revenue which would thus be obtained, has already been admitted, but no one can doubt that it would be considerable; and, as affording some data for calculation, the following is hazarded as a not improbable result.

" By the census of 1831, the population of Great Britain was declared to be about 16,000,000, and of Ireland about 8,000,000. Of the former, there were reported to be,

Occupying agriculturists employing labourers	187,075
Persons employed in manufactures, or in making manufacturers' machines	404,317
Capitalists, bankers, professional, and other educated men	214,390
And persons employed in retail trade, or in handicrafts, as masters or workmen	1,159,867
Giving	1,965,649

" As the total so occupied, exclusive of those who occupy land but do not employ labourers, of mere labourers, and of other male servants. Assuming, then, that one-fourth of those two millions would be liable to the operation of such a law, we have 500,000 as the number for Great Britain from whom contributions would be received; and taking the proportion for Ireland at one-half that for England and Scotland, or $\frac{1000000}{2} = 125,000$, we have 625,000 as the number of persons in Great Britain and Ireland according to the census of 1831, by whom these licences would be procured. The census for 1811 shows an increase in the population of Great Britain of 12½ per cent. on that of 1831; and supposing that ratio to be maintained throughout, the 625,000 deduced from the census of 1831, will be increased one-eighth, or 78,125, and the number of persons will thus appear to be 703,125. The produce of the impost will, of course, be that number multiplied by any figure which may be taken to represent the average payment under the scale, and if 3l. 3s. be regarded as a not extravagant estimate of that average, the result to the exchequer will be 703,125 × 3l. 3s. or 2,214,813l. 15s., being one million more than the Prime Minister requires.

" But this scheme is projected, not as a temporary expedient to supply a deficiency in the treasury, but as a permanent improvement in the enactments of our commercial law. The revenue it will produce, is to be regarded as an accident particularly acceptable at this time, and as an ample equivalent for the tax proposed to be levied on incomes accruing from fixed and tangible property. But a higher value is claimed for the suggestion than that of being merely a source of revenue; it is believed to possess other and stronger features to recommend it than those of a fiscal character. It is in this view chiefly, that it is relied on as an advantageous change, though the circumstance of its presenting a substitute for an onerous and inquisitorial impost is the inducement to propound it now, and may prove the means of obtaining for it such consideration as it may be deemed worthy to receive."

III.—Packet Service, 1860-1-2.—Estimate of Cost.

We obtain the following statement from the *Times* of 5th May, 1861:—

" Subjoined is an abstract of a return just issued of the estimated expense of the Post Office Packet Service for the current year. It amounts within 71,822l. of the enormous total of last year, the Cunard and Galway contracts granted by Lord Derby's Government absorbing exactly one quarter of the entire amount, although the Liverpool, New York, and Philadelphia Company, and other steam

lines of equal efficiency, would be willing to undertake the American service without any subsidy."

Estimate for the Post Office Department for the Year 1861-2.—Packet Service.

Contracts.	1861-2.	1860-1.
I.		
Holyhead and Kingstown	£ 85,900	£ 75,750
Aberdeen and Lerwick	1,200	1,200
Thurso and Stromness	1,300	1,300
Southampton and the Channel Islands	4,000	4,000
Liverpool and the Isle of Man	850	850
Liverpool and Ramsay	100	
Penzance and Scilly	300	
Southampton and Cowes	750	
Ryde and Gosport	50	
Dunvegan and Lochmaddy	233	
Greenock, Portree, and Stornoway	200	
Stornoway and Aultbea	156	
Ardrossan and Arran	80	
Greenock, Rothesay, and Ardrishaig	1,260	
II.		
Dover and Calais, and Dover and Ostend	18,600	18,600
Southampton, Vigo, Oporto, Lisbon, Cadiz, and Gibraltar*	20,500	20,500
Malta and Corfu (this service ceased July 18, 1860)	—	3,885
III.		
Liverpool and Halifax and Boston, and to and from Liverpool and New York and Nassau	176,340	
Deduct proportion to be paid by the Government of Nassau	4,500	
	171,840	176,310
[Note.—One-half of the expense of the service between New York and Nassau (or 1,500 <i>l.</i> a-year) is to be defrayed by the Colonial Government. The contribution for the present and two previous years will be brought to account this year.]		
Galway and America (ten months only included in 1860)	78,000	60,000 (Supplementary estimate.)
Halifax, Bermuda, and St. Thomas's, and Halifax and St. John's, Newfoundland	14,700	14,700
Contract entered into by the Newfoundland Government for the conveyance of mails between Great Britain and Newfoundland (13,000 <i>l.</i>). Proportion agreed to be borne by the Imperial Government (this service has ceased)	—	4,000
IV.		
Southampton and the West Indies	238,500	238,500
For the extension of the West Indies contract to Brazils and Buenos Ayres	30,000	30,000

* By agreement this service now terminates at Lisbon. Of the 20,500*l.* nominally paid for this service, 15,500*l.* is virtually on account of the India, China, Australia, and Mauritius services.

Estimate for the Post Office Department, &c.—Contd.

Contracts.	1861-2.	1860-1.
Between Turk's Island and St. Thomas's	£ —	£ 300
West Coast of America, between Panama, Callao, and Valparaiso	—	25,000
V.		
England and the West Coast of Africa	—	30,000
" Cape of Good Hope	—	32,400
VI.		
Between Point de Galle and Sydney	134,672	
Deduct moiety to be paid by the Colonies	67,336	
Suez and Mauritius	—	67,336
[Note.—The payment of this service (the whole of which is chargeable to the Colonial Government) will in future be made direct by the Mauritius Post Office, instead of being advanced, as heretofore, by the Home Post Office on account of the Colony.]		24,000
Between Australia and New Zealand	—	14,000
England and Alexandria, Ceylon, Calcutta, and Hongkong, including a branch from Marseilles to Malta	162,125	
Deduct proportion to be paid by the Indian Government	67,750	
		94,375
Between Aden and Bombay	—	22,000
Additional mails to India, by alternate weekly communication to Bombay and Calcutta	—	21,000
Additional mail monthly between Southampton and Alexandria	—	5,000
Additional mail monthly to and from China (for three months to June 30, 1861)	—	6,000
For allowances to Government agents on board the contract packets	—	5,165
Total for contracts	—	991,095
Packet Establishments.		
[Note.—That proportion only of the expenses of the Packet Establishments which is paid by the Post Office Department is included in the Packet Estimate for 1861-2; one-half of the salaries and allowances being now provided for by the Admiralty.]		
Dover	—	300
Holyhead	—	256
Liverpool	—	415
Southampton	—	724
Pensions	—	566
Contingencies	—	1,600
Total charge for the Post Office Department, Packet Service	—	994,956*
		1,069,778

* Of this sum, taking as a basis the cost of the service when that service does not exceed the amount of the ocean postage, and in all other cases the amount of ocean postage received, about 450,000*l.* may be considered as expenditure for purely postal services.

IV.—Condition and Operations of the Bank of France, 1860.

IN a Report of the Operations of this Establishment and its Branches by Count de Germiny, the Governor, at the last general meeting, the following points were stated :—

"In 1860, as in 1859 and 1858, the railway companies had recourse to the bank for placing their bonds, and in the three years the amount of capital raised for them was 32,000,000*l.*, of which 12,000,000*l.* in 1860. Although this latter was only to be issued in 1,023,000 bonds, the public sent in demands amounting to 1,627,817. For placing these bonds the bank received 30,000*l.*, out of which it had to pay the expenses.

"In 1860, the total of the operations of the bank and its branches were 253,620,000*l.*, or 12,480,500*l.* less than 1859. In the course of the year the rate of discount was only once changed—on the 12th of November, when it was raised from 3½ to 4½ per cent. The amount of bills discounted was 203,334,260*l.*, which was 5,432,800*l.* more than in 1859. Of this amount 132,917,151*l.* were discounted in the branches, the number of bills being 1,978,103, and the average, consequently, 67*l.*; in Paris the sum was 65,819,786*l.*, the number of bills being 1,719,915, and the average 38*l.* The minimum amount of bills held by the bank and the branches in the course of the year was 17,142,656*l.*, on the 21st of June; and the maximum 23,294,268*l.*, on the 15th of November. The report then speaks of the increase in the rate of discount which took place after the 1st of January of this year (1861), of the arrangements with the Bank of England for the exchange of silver for gold, and the negotiations entered into for the same object with the Bank of St. Petersburg.

"It next says that in 1860 the advances on public securities amounted to 8,581,120*l.*, those on railway shares and bonds to 17,258,212*l.*, and on the bonds of the *Crédit Foncier* to 222,740*l.* These items make a total of 26,062,072*l.*, and were 1,307,036*l.* less than in 1859. The amount not paid back on the 24th of December was 4,738,645*l.*

"The metallic reserves, which on the 26th of December, 1859, were 22,921,592*l.*, fell in the course of the year to 16,454,836*l.*, and on the 31st of January, 1861, were only 14,167,310*l.*

The circulation of notes, which on the 21th of December, 1860, was 30,376,352*l.*, fell on the 21st of March to 28,171,556*l.*, which was the minimum of the year, and rose on the 20th of July to 32,047,380*l.*, which was the maximum. What is called the general movement of specie, notes, and transfers (*virements*), in the central bank was 1,008,886,480*l.*, an increase of 44,010,416*l.* compared with 1859. The number of the draughts payable on presentation and got in by the bank was 1,164,600, amounting to 60,172,000, an increase compared with 1859 of 146,600 in number, and of 8,352,000*l.* in amount. The maximum of accounts current in the bank and the branches was 10,239,108*l.* on the 30th of August, and the minimum, 6,978,100*l.* on the 26th January, both greater than in 1859. The amount of draughts to order drawn by the bank on the branches, and the branches on the bank, was 20,482,240*l.*, an increase over 1859 of 10,512*l.* The number of bills (including the draughts payable on presentation) collected by the bank in Paris and the suburbs was 2,684,000, which were 306,000 more than in 1859, and the amount of them was 157,320,000*l.* or 11,120,000*l.* more. The largest collection made on any day was on the 31st of October, when the number of bills was 88,190, and their amount 3,670,120, and this was the largest sum ever known since the bank existed. The great collection was made by 120 collecting clerks and a number of assistants, and they had to visit 35,600 houses. In the course of the year as many as 638,716 were visited by collecting clerks.

"At the end of the year the amount of bills dishonoured in the central bank was only 7,561*l.*; and at the same period the number of securities deposited in the bank was 1,427,700, of the value of 30,010,000*l.* The capital employed in the

branches of discount, advances on security, etc., was 157,274,240*l.*, or 3,232,400*l.* more than in 1859.

"The branches in which the greatest amount of business was done were, Marseilles, where it amounted to 21,415,480, an increase compared with 1859 of 2,652,800*l.*; Bordeaux, 11,618,080, increase 86,360*l.*; Lyons, 11,289,720, diminution 1,228,120*l.*; Lille, 9,300,760, diminution 361,960*l.* In only five branches were there losses,—Agen 633*l.*, Bastia 125*l.*, Brest 276*l.*, Carcassonne 190*l.*, and Levai 29*l.*, total 1,253*l.*

"The ordinary expenses of the bank were 110,070*l.*, and of the branches 119,819, or in all 229,889*l.* These expenses, however, do not include those for the conveyance of specie, or for the subscription to the railway bonds. The dividend for the first year was 5*s.* 6*d.*, for the second 5*s.* 7*d.*, total 112*s.* 1*d.*, and this sum went to each of the 182,500 shares in the bank, which are held by 13,767 persons. After paying a compliment to the *employés* of the bank, the report concludes by announcing that new branches are about to be established at Nice, Chalons, Flers, and Amouay.

"The report was followed by one from the censors, which stated, among other things, that the number of new notes issued in 1860 for the Central Bank were 225,000 of 40*l.*, 75,000 of 20*l.*, 600,000 of 4*l.*, and for the branches 3,000 of 40*l.*; total 13,020,000, which was 3,260,000 less than in 1859; and that the notes annulled and burnt in the bank and branches were 1,001,386, amounting to 14,159,772*l.*, 1,555,272*l.* more than in 1859; also that the profits of the branch banks, 49 in number, were 400,749, an increase of 37,357 compared with 1859; and those of the central bank establishment 624,895*l.*"

V.—Strike in the Building Trade in London, March and April, 1861; Establishment of "Hour Payments."

THE following extract from the *Daily News* of 16th April, 1861, gives an useful outline of the result of the Strike in the London Building Trades, March and April, 1861.

"A very important step has been taken towards the settlement of the disputes in the Building Trade. The new system of the Saturday half-holiday was commenced at Messrs. Lucas's on Saturday, and there is every reason to believe that the example thus set by the men in the employ of that firm will be very generally followed by the workmen in the building trades.

"Under the new arrangement the men work ten hours for five days, and six and a-half hours on Saturday, leaving the work at one o'clock, and for this amount of work they are paid 3*s.*, or precisely the same as they have hitherto received for working until half-past four on Saturday. They have thus obtained a diminution of the total hours of labour in the week equal to about one-half of that which they claimed under the nine hours' system. Instead of leaving work an hour earlier in each day, the men are paid off at one o'clock on Saturday, and have the rest of the day to themselves. The term of labour for each of the other five days of the week will still be ten hours. The resolution to adopt this compromise was agreed to almost unanimously at a meeting of the masons held on Friday.

"We stated last week that a large number of the workmen present at a meeting of union men had left the room, and refused to support a resolution to continue the strike for the nine hours. The secession which was then manifested has increased rapidly, and among the men employed by Messrs. Lucas and Co., Messrs. Kelk, and Sir S. Morton Peto, resolutions have been passed by considerable majorities, accepting the Saturday half-holiday and the system of payment by the hour. The strike committee declare they have perfect faith in the honourable carrying out of

the declaration of Messrs. Lucas as far as their firm is concerned, but they have distrust of the way in which their old privileges may be invaded by others. They argue that the masters insist on a nine hours' day and payment in winter, and many masters often give as little as a seven and a-half hours' day and payment, and that the *hour payment* would afford facilities for shortening their day on the part of many of the masters, and they state that they are compelled to fight the contest against Messrs. Lucas because they not only threw down the gauntlet, but are known to be the representatives of the other employers. They further contend that the proposal for hour payments is distasteful to the great body of the workmen, and as evidence of this say that at least one-half of the operatives who have turned out are now Society men.

"It is difficult to reconcile these latter statements with the fact that the number of men in the employ of Messrs. Lucas is within twenty-five of their full complement of hands. It is perfectly clear that there does not exist perfect unanimity on the subject, and that the proposition to give the Saturday half-holiday, without any diminution of wages to the men, has disarmed the hostility of a very large number of the workmen.

"Between forty and fifty workmen belonging to the different building trades of Paris arrived in London on Saturday last *via* Dover, having defrayed their own expenses of transit, in the full persuasion that they would be readily engaged by the master builders to replace the operatives who had withdrawn from their employment.

"The new arrivals appeared greatly to regret the imprudent step they had taken when informed that their services would probably be dispensed with on account of the anticipated speedy termination of the existing dispute between the masters and workmen. They stated that a considerable number of their fellow-countrymen were fully prepared to leave France with the same view on an advance of money being made for travelling charges, and protection guaranteed by the authorities against the consequences of any jealousy which might possibly be manifested towards them by the Trade Unions."

We obtain the following further paragraph from the *Times* of 18th May, 1861:—

"There is very little news to report of this dispute beyond that the masters who have adopted the hour system of payment have nearly all their full complement of men, and some who have their shops full are obliged to turn away numbers of good hands seeking for employment under the new regulations. The opposition of the Trades' Unions to the movement gets worse and worse each day. At a recent meeting of the trades on strike against the hour system, the men themselves proposed a sort of compromise, by which they said they were willing to return to work under the increased scale of wages, if the payment was calculated by the *day* instead of by the *hour*, and if the masters would consent to let them leave off work on Saturdays at 12 o'clock instead of at 1. As a matter of course, these terms were at once rejected, for the masters saw clearly that when the men had once secured their increased wages and reduced hours, six months would not elapse before the old agitation for the nine hours' movement would recommence with greater force than ever. The deputation was therefore informed that no proposition would be listened to which did not recognize the *hour system of payment* as best for both masters and men. As a proof of this fact, we may mention that some of the workmen in Messrs. Lucas's yard came the other day to the foreman, and asked that, as the evenings were long and the nights fine, they might be allowed to work twelve hours. To this Messrs. Lucas replied, that they had adopted hour payment to allow the men to work eight, nine, or ten hours as they might choose, and that their yards should always be kept open ten hours, but not beyond that, unless the majority of their workmen wished. The men, however, proved to be unanimous in their desire to work twelve hours, and accordingly they now leave at 5 for tea, and return at 6 to work till 8, thus raising their

weekly earnings from 33s. to 39s. Unfortunately, this step has only exasperated the Trades' Unions to the very utmost, as the pickets and union men show by increased demonstrations of hostility to the men employed by Messrs. Lucas as they enter and leave their works."

VI.—Adulteration of Food in the Metropolis.

We take the following from a daily paper, relative to the operation of the New Act against Adulteration:—

"At the weekly meeting of the Marylebone Council, held at the Court House on 11th April, 1861, Mr. Churchwarden Carr in the chair, a most important report was presented from Dr. Dundas Thomson, the medical officer of health who had been recently appointed by the board as gas examiner and *food analyst* to the parish of Marylebone. It was his first report upon the latter subject. The doctor stated that out of eleven samples of *milk* that were submitted to him for analysis seven were adulterated, and only four were genuine. Several of these were composed of equal parts of water and milk, while others contained one-third water, down to a fourth and less. All of these adulterations he denounced as gross frauds, and as by no means beneficial to health. Three samples of *bread* had been forwarded to him, two of which were mixed with alum. This admixture is contrary to a specific clause of another Act of Parliament, and he considered it calculated to be highly injurious to health. With regard to *butter*, at the present time it could only be obtained for London with difficulty in a genuine state, as most of that which is sold is manufactured in establishments for the purpose from unwholesome animal fat. *Coffee*, too, when ground, can scarcely be depended on, and when in the form of bean is often manufactured in a mould from adulterated ingredients. *Tea* is not only adulterated with other leaves, but exhausted tea leaves are again dried and retailed to the unprotected purchaser. *Sugar, flour, beer, spirits, &c.*, are continually sophisticated, and are rarely sold to the working classes in the state in which they are produced. After explaining the powers given under the bill, Dr. Thomson states that he should recommend that usually, when adulterations are detected, the trader should be informed of the fact that such article sold by him was adulterated, and that he is liable to prosecution should he continue to offer such an article in future to his customers, as he must then come under the designation, as described by the act, of one 'who knowingly sells adulterated articles.' It appeared to him that, by this mode of procedure, the act could be efficiently worked without undue harshness, and with regard to the health of the community. He further recommended that intimation be given to the inhabitants by printed notices of the adoption of the act, pointing out the provisions. It was resolved that the report be received and entered upon the minutes."

VII.—Scheme of Consolidation of the Indian and Imperial Armies.

We take from the *Army and Navy Gazette* of 4th April, 1861, the following useful statement of the extensive and important scheme which has been at length matured for the Amalgamation of the Indian and Imperial Armies:—

"The measures for the consolidation of the Indian with the Imperial forces of Her Majesty have so nearly approached accomplishment, that we may venture to give their main features in a substantially complete form. We have from the

beginning made the public promptly acquainted with each successive stage of the process of amalgamation; we have communicated every separate decision almost as soon as it was arrived at; and in the present instance our business is not so much to inform our readers of new details to any considerable extent as to place before them, in one general view, and as succinctly as we are able, the new system by which the Queen's Army, both in Europe and in the Colonies, and in India, is to be regulated, together with the steps resolved on to provide for existing incumbents, and for the transitionary period which must elapse before all officers will have entered the military profession under the same conditions as regards service, privileges, and emoluments. The former portion of our task is by far the more simple; and it will not take us long to describe the principles and rules by which the Army of the Queen will be governed, after a sufficient time has elapsed to terminate the claims of those who, having been hitherto serving under the Indian regulations, are about to be made a constituent part of the Imperial forces.

"In future, every officer to be commissioned and every soldier to be enlisted will belong to the *general Army*, and will be available for service in any part of the empire to which the requirements of the State may call him, and in the rotation hitherto usual among the troops of the Line. In the great majority of the regiments what is called the *purchase system* will prevail as at present; but in three regiments of Cavalry and nine of Infantry, which are to be formed upon the remains of the local Indian European corps, the promotion will be regulated pretty much on the plan of the Company's service—namely, pure seniority in all but the higher ranks. In addition to this Army for general service, and the native colonial regiments now in existence for the defence of Malta, Ceylon, the West Indies, &c., there will be in India a number of irregular corps, composed of natives, but officered from the Indian Staff, of which six members will be employed in superintending the efficiency of each irregular corps. This Indian Staff will in itself form a list of officers who will volunteer to serve in it. Their qualification will consist in their belonging to a regiment serving in India, in their having previously passed two years in that country, and in their proving their fitness by means of an examination. We may obviate alarm by at once stating that the nature of this examination will be settled, not schoolmaster fashion, but by the head of the department in which it is proposed to employ the candidate; that it is intended to be practical, and having reference only to those subjects of which a knowledge is essential to the efficient discharge of the duties to be undertaken. The Staff list will be ever varying in its dimensions, and promotions in it will be regulated only by length of service. The qualifying terms are, for the rank of captain, twelve years' service, of which four must be in the Staff Corps; for major, twenty years' service, of which six must be in the Staff Corps; for lieutenant-colonel, twenty-six years' service, of which eight must be in the Staff Corps. Five years' service in the last-named rank will give a right to the rank of colonel, after which the officer's promotion is regulated by his Army seniority. The purely military Staff—the Adjutant-General's and Quartermaster-General's Departments, the Brigade Majors, and personal Staff—will be filled either by the Line as at present, or by the Staff Corps, but in every other department the Indian Staff will be composed solely of officers who have given up their regiments to join the Indian Staff Corps. Every military officer in India will therefore belong to and serve with either the Royal Artillery, Royal Engineers, one of Her Majesty's regiments of cavalry or infantry of the Line, or to the Staff Corps. Exchanges between these several services will be permitted under pretty much the same rules by which they are now regulated between one Queen's regiment and another. This, then, will be shortly and simply the position of the united Army as soon as the complications terminate which must more or less exist during the period in which two military establishments, hitherto regulated by widely different systems, are being welded into one body.

"But a considerable time must elapse before that transitionary period can be brought to a close, and so far as the existing generation of officers is concerned, the arrangements to be made—*pendente lite*, we may say—are of greater and more immediate interest than those which will ultimately come into operation. We

shall endeavour then, as briefly as is compatible with clearness, to indicate their character and probable bearing upon the services.

"We believe it may be roughly assumed that the whole of the officers of the local army are now employed either upon the Staff or with their regiments, those whose corps disappeared during the mutiny being nearly all engaged on Staff service. The rights of these officers are very rigidly and comprehensively preserved by Mr. Henley's clause in the Act of Parliament passed last year, prohibiting the enlistment of Europeans for local service. This proviso the Government appears ready to carry out fully, fairly, and unreservedly. Every officer now on the local Indian establishment, either on the Staff or with a regiment, or holding a nomination to a cadetship, will be offered the following alternatives:—1. He may become a member of the new Staff Corps, without undergoing any examination. 2. He can retain his office (if he be now on the Staff) without joining the Staff Corps, his military promotion being regulated by the vacancies which arise in his regiment, even though that regiment existed only nominally and on paper. 3. He may volunteer to be transferred in his rank to a regiment of the Line, under conditions which we shall presently specify in speaking of exchanges. It is but reasonable to conclude that the great body of the officers will accept the first or second of these alternatives. The Staff Corps will, no doubt, be selected by those who are so junior of their rank in their present regiments that their prospect of regimental promotion is not so good as it would be under the Staff Corps regulations, which insure to them an increase of rank after a certain term of service. On the other hand, those who occupy a high place in their grade in a regiment, will prefer the contingencies of regimental promotion, if in the ordinary course these contingencies may be expected to give them increased position in a shorter time than the period bringing promotion to the members of the Staff Corps. With respect to the option of volunteering into the Line, we have little doubt that the local officers will avail themselves of it, at least in sufficient numbers to fill the nine new regiments about to be created, as well as to supply the vacancies which may be placed at their disposal in the old Royal regiments by half-pay retirements and transfers therefrom to the Staff Corps. The conditions under which local officers will be allowed to exchange or be transferred to the line we may summarize thus:—

"They must be under the substantive rank of major.

"In exchanges there must not be more than seven years' disparity of age between the officers.

"An officer having the brevet rank of major or lieutenant-colonel can exchange only with another possessing equivalent brevet rank.

"As at present, an officer exchanging must enter his new regiment as the junior of his rank.

"Upon one point the ultimate decision of the authorities has not yet been arrived at, there being, we understand, difficulties in the way of carrying out the original recommendation. This was that an officer either transferred or exchanging to a purchasing regiment of the Line should be permitted to sell his commission under the same regulations as an officer originally in the Line, who had not purchased—that is to say, that he might, after three years, receive at the rate of 100*l.* for every year of his military service until the regulation value of his commission should be reached, and after twenty years that he should become entitled to the full regulation price of his commission. The exchanging officer will, however, retain all the advantages from the Indian "Funds" to which he has contributed, as long as he may choose to be a subscribing member to these funds. His local service will count in every respect as Line service as regards his claims to half-pay or full-pay retirement. He will, in fact, step into the position of an officer of the Line, with, possibly, the exception we have named, and one other,—his widow and children will not be eligible at his decease for the pensions granted under the War Office regulations, it being considered that the object of these pensions will be met by the Indian Funds, in which the officer has acquired an interest. The officer of the Line exchanging into the local service will, like him with whom he exchanges,

be allowed to count his former service; and, should he have spent ten years in India, will acquire a right to the Indian retirements, just as if he had been originally a "Company's" officer, and his widow and children are eligible for pensions from the War Office equally as if he had not changed his regiment.

"We now come to speak of the senior officers of both armies, whose position cannot properly be said to be regimental; and the question arises, how is the amalgamation to be carried out so that a just consideration of their claims shall be observed? It appears that the vacancies on the generals officers' list of the Imperial army have not so rapid an effect as those of the Indian army upon promotion from the rank of colonel to that of major-general. Thus, in the former we have some twenty-two colonels commissioned on the 20th of June, 1854, who are still serving in the same rank; while in the Indian army the twenty-fifth colonel promoted in the following brevet (the 28th of November, 1854), has become a major-general. It was at first proposed that the colonels of the two services should be formed into one list, according to their Army seniority, and that the senior should succeed to the first vacancy, whether it arose on the Imperial or the Indian list of generals. The effect of this would in the first instance be beneficial to the colonels now at the head of the list in the Imperial service, but it is now settled that future vacancies on the generals' list will be filled up by a colonel of the particular Army, Imperial or Indian, in which they arise, until all the colonels commissioned as such before the 1st of April, 1861, shall have become major-generals. When these two separate lists shall have become exhausted, promotion to the generals' lists will be given to the senior of the united list of colonels, which will be headed by the first officer attaining that rank after the 1st of April, 1861. It happens that in each the number of effective colonels eligible for promotion is about equal to the total establishment of the generals of that service. Thus in the Line there are about 260 qualified colonels to succeed to 260 generals, and in the Indian Army a little more than 220 to succeed 220 generals. In the amalgamated armies we shall thus start with 480 colonels to take the place of 480 generals. It is intended, as in the case of the colonels, so also in that of the lieutenant-colonels, majors, and captains, that ultimately promotion should go to the senior of the united armies upon the occurrence of each death among the generals. But, with regard to the bestowal of regiments, each general officer is to be named only to a regiment of the particular branch of the service to which he himself belonged before the amalgamation.

"With respect to the Artillery and Engineers, the arrangement is simple; until the present incumbents are exhausted, a list will be kept of the Royal Artillery and Engineers, and of the similar arms of the service belonging to Bengal, Bombay, and Madras. Promotion will go in each list according to the vacancies arising in it, but when the last subaltern now serving in any one of them is promoted the step will go to the senior of the whole Artillery or Engineer service, and all future appointments will be to the Royal Artillery and the Royal Engineers respectively. In like manner, it was at first projected that as regards the medical service of India the officers now on the list of each presidency should receive their promotion as vacancies might present themselves on their particular lists, the new appointments being to the post of assistant-surgeon on the staff of the army generally; but this point is undetermined, and it is probable that a distinct commission will have to consider the future position of the medical service of India in connexion with the new military arrangements.

"The Indian Funds, the Military or Orphan and Medical Retiring Funds, are to be abolished. As soon as existing interests terminate no newly appointed officers will be allowed to subscribe to them; but those now contributing, or having a right to contribute, will have all their privileges preserved, the Government receiving the subscriptions, and making the disbursements after the same rate and manner as if there had been no amalgamation.

"Such are the principal features by which this great scheme will be regulated, both as regards its formation and permanent maintenance. In the former it appears to us every fair consideration has been shown to those interested; while in

the latter, we look forward with confidence to a system which will have a most wholesome effect in stimulating the enterprise and spirit of the middle classes of this country, will provide adequately for the service of India, and will powerfully strengthen, both in point of numbers and efficiency, the military resources of the empire."

VIII.—Paper Mills in the United Kingdom, 1838-60.

A RETURN of the number of Paper Mills in the United Kingdom, from 1838 to 1860, has been laid before Parliament, viz.:—

Years.	England and Wales.	Scotland.	Ireland.	Total. (United Kingdom.)
	No.	No.	No.	No.
1838	416	49	60	525
'39	414	50	55	519
'40	362	48	52	462
'41	388	48	50	486
'42	375	48	49	472
1843	369	45	50	464
'44	363	46	52	461
'45	356	42	50	448
'46	359	46	47	452
'47	360	48	45	453
1848	354	49	44	447
'49	345	50	41	436
'50	328	48	39	415
'51	327	57	37	415
'52	312	48	34	394
1853	308	52	30	390
'54	325	51	29	405
'55	328	52	29	409
'56	314	51	28	393
'57	294	52	28	374
1858	307	52	27	386
'59	308	52	25	385
'60	306	52	26	384

Memorandum on Taxation in 1853.—Errata Corrected.

IN consequence of an oversight and clerical error, we have to correct an error in the foot note at p. 377 (vol. xxiii, September, 1860), in the paper by Dr. Jarvis on the Taxation in New England. The percentage referred to in the note should be "nearly 11 per cent.;" and in consequence of this error, a further correction will be required at pp. 31 and 37 *ante* of the present volume, in the passages in which Dr. Jarvis's paper is referred to.—ED. S. J.

ABSTRACT OF THE REGISTRAR-GENERAL'S RETURN
OF THE

MARRIAGES IN ENGLAND AND WALES DURING THE FOURTH QUARTER
(OCTOBER—DECEMBER), OF 1860, AND OF THE BIRTHS AND DEATHS
DURING THE FIRST QUARTER (JANUARY—MARCH), OF 1861.

THIS Return comprises the BIRTHS and DEATHS registered by 2,197 Registrars in all the districts of England during the winter quarter that ended on March 31st, 1861; and the MARRIAGES in 12,463 churches or chapels, about 4,403 registered places of worship unconnected with the Established Church, and 631 Superintendent Registrars' offices, in the quarter that ended on December 30th, 1860.

The state of the public health during the *winter* has not been on the whole unfavourable, and the *mortality* has been rather lower than the average. The decrease of the birth rate may be partly due to some arrears of registration, arising from the employment of the Registrars in making arrangements for taking the Census. The marriage rate at the end of the year was slightly above the average, so that the prospects of the working classes were in their own opinion good.

MARRIAGES.—101,404 persons married in the quarter that ended on December 31st, 1860; and this is the *greatest number* that have ever married before in the same season.

The quarterly marriage rate (per cent. per annum) was 2'002, the average being 1'999.

The same excess is observed in the marriages of the year 1860; for 310,610 persons married, and the marriage rate was 1'704, the average rate being 1'691.

ENGLAND :—MARRIAGES, BIRTHS, and DEATHS, returned in the Years
1855-61, and in the QUARTERS of those Years.

Calendar YEARS, 1855-61 :—Numbers.

Years	'61.	'60.	'59.	'58.	'57.	'56.	'55.
Marriages No.	—	170,305	167,723	156,070	159,097	159,337	152,113
Births..... "	—	683,440	689,881	655,481	663,071	657,453	635,043
Deaths..... "	—	422,472	440,781	449,656	419,815	390,506	425,703

QUARTERS of each Calendar Year 1855-61.

(I.) MARRIAGES :—Numbers.

Qrs. ended last day of	'61.	'60.	'59.	'58.	'57.	'56.	'55.
MarchNo.	—	35,198	35,382	29,918	33,321	33,427	29,186
June "	—	43,833	42,042	39,890	41,267	38,820	38,549
Septmbr..... "	—	40,572	39,803	38,599	38,669	39,089	37,308
Decmbr. "	—	50,702	50,496	47,663	45,840	48,001	47,070

QUARTERS of each Calendar Year, 1855-61.

(II.) BIRTHS :—Numbers.

Qrs. ended last day of	'61.	'60.	'59.	'58.	'57.	'56.	'55.
MarchNo.	173,170	183,206	175,532	170,959	170,430	169,250	166,225
June "	—	173,914	175,864	169,115	170,444	173,263	165,277
Septmbr..... "	—	164,062	168,394	157,445	161,181	157,462	154,700
Decmbr. "	—	162,258	170,091	157,962	161,016	157,478	148,841

(III.) DEATHS :—Numbers.

Qrs. ended last day of	'61.	'60.	'59.	'58.	'57.	'56.	'55.
MarchNo.	121,713	122,642	121,580	125,819	108,665	103,014	134,542
June "	—	110,878	105,631	107,142	100,046	100,099	106,493
Septmbr..... "	—	86,423	104,216	98,142	100,528	91,155	87,646
Decmbr. "	—	102,529	109,354	118,553	110,576	96,238	97,022

The greatest increase of marriages is observed in the *manufacturing districts* of Yorkshire and Lancashire.

BIRTHS.—The births of 173,170 children were registered in the quarter that ended on the 31st of March last; and this was less by 10,036 than the births registered in the corresponding quarter of the previous year, when the number was unusually high.

The birth rate of the quarter was 3'485 per cent., the average being 3'592 per cent.

INCREASE OF POPULATION.—The registered increase of population in 90 days was 51,457; and it was at the rate of 572 daily.

There is no account of the *Immigration*; but according to the returns about 4,640 persons of English origin sailed in the three months from the ports at which

ENGLAND :—Annual Rate Per Cent. of PERSONS MARRIED, BIRTHS, and DEATHS,
during the YEARS 1855-61, and the QUARTERS of those Years.

Calendar YEARS, 1855-61 :—General Percentage Results.

YEARS	'61.	Mean '51-'60.	'60.	'59.	'58.	'57.	'56.	'55.
Estmtd. Popln. of England in thousands in middle of Year.....	—	—	19,994	19,746,	19,523,	19,305,	19,045,	18,787,
Persons Married Perct. }	—	1'691	1'704	1'698	1'598	1'648	1'674	1'620
Births "	—	3'412	3'418	3'494	3'357	3'435	3'452	3'380
Deaths.... "	—	2'221	2'113	2'232	2'303	2'175	2'050	2'266

QUARTERS of each Calendar Year, 1855-61.

(I.) PERSONS MARRIED:—Percentages.

Qrs. ended last day of	'61.	Mean '51-'60.	'60.	'59.	'58.	'57.	'56.	'55.
March....Per ct.	—	1'417	1'420	1'460	1'248	1'408	1'416	1'266
June..... "	—	1'703	1'762	1'712	1'642	1'714	1'638	1'648
Septmbr. "	—	1'622	1'608	1'598	1'566	1'592	1'626	1'574
Decmbr. "	—	1'999	2'002	2'020	1'930	1'876	1'990	1'978

(II.) BIRTHS:—Percentages.

Qrs. ended last day of	'61.	Mean '51-'60.	'60.	'59.	'58.	'57.	'56.	'55.
March....Per ct.	3'485	3'592	3'693	3'624	3'567	3'600	3'585	3'603
June "	—	3'554	3'495	3'579	3'490	3'548	3'656	3'534
Septmbr. "	—	3'275	3'250	3'379	3'195	3'308	3'275	3'261
Decmbr. "	—	3'227	3'203	3'402	3'198	3'295	3'264	3'128

(III.) DEATHS:—Percentages.

Qrs. ended last day of	'61.	Mean '51-'60.	'60.	'59.	'58.	'57.	'56.	'55.
March....Per ct.	2'449	2'480	2'472	2'510	2'625	2'295	2'182	2'916
June..... "	—	2'207	2'228	2'150	2'205	2'083	2'112	2'277
Septmbr. "	—	2'021	1'712	2'091	1'992	2'063	1'896	1'848
Decmbr. "	—	2'179	2'024	2'187	2'400	2'263	1'995	2'039

there are agents; 2,065 to the United States, 2,019 to the Australian colonies, 25 to the North American colonies, and 531 to other parts.*

From the United Kingdom 16,537 emigrants sailed.

PRICES, THE WEATHER, AND PAUPERISM.—All these matters are connected together, and affect the public health. The price of *Wheat* was 55s. 1d. a quarter; and it exceeded by 10s. 8d., or 24 per cent., the price in the previous winter quarter.

The mean price of beasts at the Metropolitan cattle market was 6d.; the inferior animals making 4½d., and the superior cattle making 7¼d. a pound. The price of sheep was 7¼d., and ranged in the same way from 5½d. to 9d. a pound. Potatoes (York Flukes) were 147s. 6d. a ton.

* From a Return with which the Registrar-General has been favoured by the Emigration Commissioners: the number returned as of English origin was 3,475, while the birthplace of 4,153 emigrants was not distinguished; in the above statement a proportional number of these have been added to those returned as of English origin.

CONSOLS, PROVISIONS, PAUPERISM, and TEMPERATURE, in each of the nine QUARTERS ended 31st March, 1861.

1	2	3	4		5	6	7		8	9
			Beef.	Mutton.			In-door.	Out-door.		
1859	£	s. d.	d. d. d.	d. d. d.	s. s. s.					
31 Mar.	95½	40 8	4¾—6¾ 5¾	4¾—7 5¾	80—100 90	122,854	742,964	43·3		
30 June	92½	47 3	4¾—6½ 5¾	5—7 6	85—110 97	109,150	710,410	53·7		
30 Sept.	95½	44 0	4¾—6¼ 5¼	4¾—6¾ 5¾	65—105 85	100,582	682,867	62·8		
31 Dec.	96½	43 4	4—6½ 5¼	4¾—6¾ 5¾	85—120 102	109,429	683,962	43·3		
1860										
31 Mar.	94½	44 5	3¾—6½ 5¾	4¾—6¾ 5¾	115—145 130	118,523	717,264	38·8		
30 June	94½	52 8	4¾—6¾ 5¾	5½—7½ 6½	125—160 142	107,050	692,384	50·5		
30 Sept.	93½	59 1	4¼—7 5¾	5¼—7½ 6¾	125—145 135	101,680	667,680	56·2		
31 Dec.	93½	56 9	3½—6¼ 4¾	4¾—6¾ 5¾	115—130 122	115,158	673,680	42·6		
1861										
31 Mar.	91½	55 1	4¾—7¼ 6	5½—9 7¼	140—155 147	131,501	758,441	39·9		

Col. 6 is deduced from the Weekly Tables published in the *Economist*. The average of the highest and of the lowest weekly prices is here shown in cols. 4, 5, and 6. and not the absolute highest or lowest price quoted at any period of the quarter.

Cols. 7 and 8 are deduced from the Returns of the Poor Law Board. The Returns now relate to 646 Unions, &c., comprising a population of 17,670,935 (in 1851), and do not include the paupers of parishes, &c., incorporated under Gilbert's Act, or still under the 43rd Elizabeth; Lunatic Paupers in Asylums and Vagrants relieved in the above Unions are also excluded. They amounted on January 1st, 1858, to—Insane Persons, 19,487; Vagrants, 2,265. The rest of the paupers on that day amounted to 880,280.

* In consequence of the discontinuance in the *Economist* of the usual weekly quotation of prices of *Beef* and *Mutton* by the *Carcass* at Newgate and Leadenhall Markets, and of the prices of *York Regent Potatoes* per ton, the price per lb. of *Beasts* and *Sheep* at the Metropolitan Cattle Market, and of *York Fluke Potatoes* per ton, as quoted in the *Economist*, are returned for the last quarter.

The Mean Temperature of the quarter at Greenwich was 39.9°, or 1.8° above the average of 90 years; the dew point was 38.7°, or one degree above the average; so the degree of humidity was 89, also above the average, shown still further by the fogs which prevailed throughout the country during the greater part of the month of January, 16 days in February, and 6 days in March. Snow fell on 38 days; and the amount of rain-fall was 4.5 inches, giving half an inch below the average. The air moved horizontally at the rate of 11 miles an hour. The barometer was slightly below the average; high in January; low in March. The meteorology was in some respects extraordinary; the temperature of January was *excessively low*, while the temperature of February and March was above the average. The Cold set in on the 3rd of January, and increased until on the 9th of January the temperature at night fell to 11°, whilst the highest temperature of the following day was 24°. In many districts Mr. Glaisher shows that the temperature fell lower than it fell at Greenwich. The temperature of the first half of the month, 28.3°, was lower than the temperature of the same period of any of the last 20 years. Of extremely cold Januaries 11 occurred in the 30 years 1770—1800; 11 in the next 30 years; and only 5 in the 30 years ending in 1861. The immediate effect of extreme cold is to destroy the lives of many aged persons, and those suffering from asthma and other chest diseases; large numbers are also thrown out of employment.

The untowardness of the season consequently threw a large number of the poor on the parish, and 889,942 *paupers* on an average received relief. This number exceeded by 54,155 the paupers on the lists in the previous winter.

STATE OF THE PUBLIC HEALTH.—121,713 deaths were registered in the quarter; and this number was rather *lower* than the number of deaths in the winter quarter of the preceding year.

The death-rate was 2.449; the average rate of the season being 2.480.

The *increase of the population* in particular parts of the country is uncertain; but assuming that the estimated rates of increase are tolerably correct, the mortality (2.671) in the *Town districts* was (.017) above the average, whereas the mortality (2.235) in the *Country districts* was (.019) below the average.

121,713 deaths were registered in the quarter; and as at the rate prevailing in the least unhealthy districts, the deaths would have amounted to 88,864, the unnatural deaths may be set down as about 32,849, referable directly to the circumstances unfavourable to life in which the population is living. Painful as this recorded loss of life is, it is yet gratifying to know that nearly all those fatal circumstances admit of mitigation by sanitary measures.

The health of LONDON during the winter is described in the Summary of the Weekly Tables. The deaths, 18,965, amounted to the same number as occurred in the previous winter.

In the SOUTH-EASTERN COUNTIES the mortality was somewhat *lower* than usual.

The deaths (6,965) in the SOUTH MIDLAND COUNTIES are *below* the average number; and it is only in Huntingdonshire and Cambridgeshire that there is a slight increase. Small-pox was nevertheless exceedingly fatal in some parts of Northamptonshire.

The EASTERN COUNTIES, exposed to the winds that blow from the continent over the German Ocean, experienced a *lower rate* of mortality than prevailed in the previous winter quarter.

The SOUTH-WESTERN COUNTIES also experienced a *reduced rate* of mortality; and the deaths amounted to 10,015.

The WEST MIDLAND COUNTIES (Gloucester, Hereford, Salop, Stafford, Worcester, and Warwick) experienced a reduced rate of mortality; and 14,611 deaths were registered in these counties.

In the NORTH MIDLAND COUNTIES the 7,267 deaths were *below* the average.

20,269 deaths were registered in Lancashire and Cheshire; the increase on the preceding winter quarter exceeded a thousand. The mortality increased in the districts of Liverpool and West Derby, and decreased in Manchester and Salford,

Ashton, Oldham, Cherley, Preston, and Fylde also experienced an increase in their rates of mortality. The Registrar of Deansgate, Manchester, points out the singular absence of zymotic disease. *But the mortality among children is high*; as it was also in Spotland-further-Side, Rochdale, where the registrar thinks many of the deaths of children may be accounted for by the fact that their mothers work in the factories up to within a few weeks of their confinement.

DEATHS in the Winter Quarters, ended March 31st, 1854-61.—Numbers.

DEATHS, &c.	1861.	Total 1851-60, (10 Years.)	1860.	1859.	1858.	1857.	1856.	1855.	1854.
In 125 Districts and 23 Sub-districts, comprising the Chief Towns	65,155	596,360	63,215	62,194	63,652	57,050	53,973	68,244	58,947
In the remaining Districts and Sub-districts of England and Wales, comprising chiefly Small Towns and Country Parishes	56,558	561,581	59,427	59,368	62,167	51,615	49,041	66,298	52,896
All England	121,713	1,157,941	122,642	121,560	125,819	108,665	103,014	134,542	111,843

AREA, POPULATION, DEATHS, and MORTALITY per Cent. in the Winter Quarters, ended March 31st, 1851-61.

GROUPS.	Area in Statute Acres. (England.)	Population Enumerated. (England.)		Deaths in 10 Winter Quarters, 1851-60.	Average Annual Rate of Mortality per Cent. of 10 Winter Quarters, 1851-60.	Annual Rate of Mortality per Cent. in the Winter Quarter, 1861.
		June 6-7th, 1841.	March 31st, 1851.			
In 125 Districts, and 23 Sub-Districts, comprising the Chief Towns	No. 2,149,800	No. 6,838,069	No. 8,247,017	No. 596,360	Per ct. 2.654	Per ct. 2.671
In the remaining Districts and Sub-districts of England and Wales, comprising chiefly Small Towns and Country Parishes	No. 35,175,115	No. 9,076,079	No. 9,680,592	No. 561,581	Per ct. 2.253	Per ct. 2.235
All England	No. 37,324,915	No. 15,914,148	No. 17,927,609	No. 1,157,941	Per ct. 2.480	Per ct. 2.449

12,816 deaths were registered in YORKSHIRE. The number differs little from the numbers in the two previous winters.

7,128 deaths were registered in the NORTHERN COUNTIES, where the mortality has been unusually high from the prevalence of scarlatina, diphtheria, typhus, and measles.

In WALES and MONMOUTHSHIRE the 7993 deaths were *below* the average number. Considerable depression prevails in some of the Iron Works.

MARRIAGES Registered in Quarters ended 31st December, 1858-60; and BIRTHS and DEATHS in Quarters ended 31st March, 1859-61.

1 DIVISIONS. (England and Wales.)	2 AREA in Statute Aeres.	3 POPULATION, 1851. (Persons.) No.	4 5 6 MARRIAGES in Quarters ended 31st December.			7 DIVISIONS. (England and Wales.)	8 9 10 BIRTHS in Quarters ended 31st March.			11 12 13 DEATHS in Quarters ended 31st March.		
			'60. No.	'59. No.	'58. No.		'61. No.	'60. No.	'59. No.	'61. No.	'60. No.	'59. No.
ENGLD. & WALES.... Totals	37,324,915	17,927,609	50,702	50,496	47,663	ENGLD. & WALES.... Totals	173,170	183,206	175,532	121,713	122,642	121,580
I. London	78,029	2,362,236	7,277	7,332	7,162	I. London	25,407	25,065	24,124	18,965	18,814	16,009
II. South Eastern	4,065,935	1,628,416	4,271	4,219	3,911	II. South Eastern	14,924	15,417	15,064	9,429	9,987	9,758
III. South Midland	3,201,290	1,234,332	3,209	3,235	3,191	III. South Midland	10,537	11,743	11,561	6,965	7,388	7,189
IV. Eastern	3,214,099	1,113,982	3,134	3,160	3,236	IV. Eastern	9,300	10,059	10,380	6,225	6,580	6,184
V. South Western	4,993,660	1,803,261	4,028	4,060	3,743	V. South Western	14,731	15,909	15,375	10,015	10,852	10,799
VI. West Midland	3,865,332	2,136,573	6,514	6,311	6,205	VI. West Midland	22,088	23,833	22,561	14,611	14,913	16,141
VII. North Midland	3,540,797	1,215,501	2,955	3,166	2,967	VII. North Midland	10,881	11,849	11,375	7,267	7,546	8,956
VIII. North Western	2,000,227	2,488,438	7,968	7,641	6,865	VIII. North Western	26,775	27,508	25,921	20,269	19,092	19,430
IX. Yorkshire	3,654,636	1,789,047	5,619	5,568	4,912	IX. Yorkshire	17,659	19,142	17,555	12,846	12,614	12,299
X. Northern	3,492,322	969,126	2,739	2,602	2,509	X. Northern	10,402	10,880	10,446	7,128	6,683	6,602
XI. Monmthsh. & Wales	5,218,588	1,186,697	2,988	3,202	2,962	XI. Monmthsh. & Wales	10,466	11,771	11,170	7,993	8,173	8,213

REMARKS ON THE WEATHER,

DURING THE QUARTER ENDING 31ST MARCH, 1861.

By JAMES GLAISHER, Esq., F.R.S., &c., Sec. of the British Meteorological Society.

The rapid thaw which set in on December 30th, 1860, and which was mentioned in the last Quarterly Report, continued only till the 1st of January, 1861; the temperature on this day (January 1st) rose to 47°; it fell by midnight to 32°, and to 28° by the morning of the 2nd; it then rose to 34°, and fell to 25° by midnight. It was as low as 11° on the 9th day.

From January 2nd, the weather was cold, on the 6th, 8th, 9th, and 10th days the departures below their averages were 12°·4, 11°·0, 10°·4, and 14°·0 respectively, and the average daily deficiency to the 23rd day was 3°·7; a warm period set in on the 24th and continued for the most part till the end of the Quarter; the average daily excess for the 67 days ending March 31st was 3°·3.

The mean temperature of the 10th day was 21°·7, being lower than any day during the first half of January since 1835.

The mean temperature of the first half of January was remarkable; its mean value was 28°·3, being smaller in value than in any year for more than 20 years, as will be seen by the following table:—

The Mean Temperature of the first half of January in—

1841 was 29°·2	1847 was 36°·6	1852 was 41°·4	1857 was 38°·2
'42 " 30·7	'48 " 37·9	'53 " 45·4	'58 " 36·5
'43 " 35·6	'49 " 36·9	'54 " 34·0	'59 " 37·6
'44 " 39·6	'50 " 34·7	'55 " 41·3	'60 " 40·9
'45 " 39·9	'51 " 44·5	'56 " 37·3	'61 " 28·3
'46 " 39·6			

Going further back, the period was cold in 1838, its value was 29°·5. The next was in 1826, its value was 28°·7; and back to 1814 there are only two cases exceeding in severity the first half of January in this year, viz., in 1814 and 1820; their values were 25°·6 and 24°·9 respectively.

Therefore the Cold of the first half of January this year was more rigorous than in any corresponding period since 1820, that is in 41 years; and was exceeded in severity twice only back to 1814, that is in 48 years.

From the preceding facts the month of January, 1861, is exceptional, and it is a matter of interest to trace back with a view of ascertaining the relative frequency of severe Januaries in comparison with those at the beginning of this century.

The following table gives instances of the temperature of the month of January equal to or less than that of January in the present year.

The Mean Temperature of January in the year—

1771 was 29°·9	1789 was 33°·4	1814 was 26°·9	1830 was 30°·7
'72 " 32·2	'94 " 33·3	'15 " 31·9	'38 " 28·9
'74 " 31·5	'95 " 23·9	'20 " 31·7	'41 " 33·6
'76 " 27·0	'99 " 33·3	'23 " 31·8	'42 " 32·9
'77 " 33·9	1802 " 32·9	'26 " 32·0	'50 " 33·7
'80 " 28·6	'03 " 33·4	'27 " 33·4	'61 " 33·9
'84 " 29·2	'11 " 32·8	'29 " 32·8	

From these numbers it appears that the coldest January was in 1795, the next in order of severity were 1814, 1776, 1780, 1838. Of these remarkably low temperatures for January, eleven occurred in the 30 years ending 1801, and eleven in the next 30 years; but five only in the 30 years ending 1861.

The mean low night temperature in January was 5° below, in February 3½° above, and in March 1½° above, their respective averages. Therefore, both the days and nights in January were extremely cold, especially at the beginning of the month; and in February and March both were warm.

The mean pressure of the atmosphere in January was a little above, and in February and March below their respective averages of the past 20 years.

The temperature of the dew point in January was 5°·3 below, and in February and March was 5°·0 above their averages.

The fall of Rain in January was 0·5 inch, in February 1·8 inch, and in March 2·2 inches. The sum for the three months was 4·5 inches, being 0·5 inch below the average.

The temperature of vegetation as indicated by a thermometer placed on grass was below 40° on 8½ nights, and above 40° on 6 nights.

The wind was in rapid motion for 15 hours following 9 A.M. on February 21st. Between 9 A.M. and 5 P.M. it blew with pressure varying from 3 lbs. to 12 lbs. on the square foot; from 5 P.M. to 9 P.M. with pressure varying from 13 lbs. to 25 lbs. passing with a velocity of fully 70 miles per hour, and great damage was done, many trees being blown up by the roots; after this the gale gradually decreased to 5 lbs. by midnight.

The mean temperature of the air at Greenwich for the three months ending February, constituting the three winter months, was 34°·0, being ½° below the average of the preceding 90 years.

1861.		Temperature of								Elastic Force of Vapour.		Weight of Vapour in a Cubic Foot of Air.	
Months.	Air.		Evaporation.		Dew Point.		Air—Daily Range.		Water of the Thames.	Mean.	Diff. from Average of 20 Years.	Mean.	Gr. from Average of 20 Years.
	Mean.	Diff. from Average of 20 Years.	Mean.	Diff. from Average of 20 Years.	Mean.	Diff. from Average of 20 Years.	Mean.	Diff. from Average of 20 Years.					
Jan.	33·9	-2·2	32·5	-4·7	30·1	-5·3	10·9	+1·3	34·3	In. .163	In. -.037	Gr. 1·9	Gr. -0·5
Feb.	42·1	+2·9	40·9	+4·1	39·4	+5·0	11·3	-0·1	42·5	.241	+·040	2·8	+0·5
March ...	43·8	+2·9	42·6	+3·3	41·2	+4·8	15·6	+0·9	44·4	.259	+·043	2·9	+0·4
Mean.....	39·9	+1·8	33·7	+1·0	36·9	+1·5	12·6	+0·7	40·4	.223	+·015	2·5	+0·1

1861.		Degree of Humidity.		Reading of Barometer.		Weight of a Cubic Foot of Air.		Rain.		Daily Horizontal Movement of the Air.		Reading of Thermometer on Grass			
Months.	Mean.	Diff. from Average of 20 Years.	Mean.	Diff. from Average of 20 Years.	Mean.	Diff. from Average of 20 Years.	Amnt.	Diff. from Average of 46 Years.	Miles.	Number of Nights it was			Lowest Reading at Night.	Highest Reading at Night.	
										At or below 30°.	Between 30° and 40°.	Above 40°.			
Jan.	85	- 4	In. 29·011	In. +·254	Gr. 561	Gr. +11	In. 0·5	In. -1·3	174	22	9	-	4·0	36·0	
Feb.	91	+ 6	In. 29·686	In. -·101	518	- 6	1·8	+0·2	218	10	15	3	16·0	40·3	
March ...	90	+ 8	In. 29·614	In. -·179	515	- 5	2·2	+0·6	318	13	15	3	16·7	40·7	
Mean.....	89	+ 3	In. 29·770	In. -·009	552	0	Sum 4·5	Sum -0·5	Mean 256	Sum 45	Sum 39	Sum 6	Lowest 4·0	Highest 40·5	

Note.—In reading this table it will be borne in mind that the sign (-) minus signifies below the average, and that the sign (+) plus signifies above the average.

ENGLAND.—Meteorological Table, Quarter ended 31st March, 1861.

1	2	3	4	5	6	7	8	9
NAMES OF STATIONS.	Mean Pressure of Dry Air reduced to the Level of the Sea.	Highest Reading of the Thermometer.	Lowest Reading of the Thermometer.	Range of Temperature in the Quarter.	Mean Monthly Range of Temperature.	Mean Daily Range of Temperature.	Mean Temperature of the Air.	Mean Degree of Humidity.
	in.	°	°	°	°	°	°	
Guernsey	29·715	55·0	25·0	28·0	21·1	7·2	42·6	91
Exeter	29·705	58·7	11·9	46·8	33·0	10·3	41·9	89
Ventnor	29·672	59·0	24·0	35·0	25·0	7·9	42·9	80
Barnstaple	29·732	61·5	10·6	50·9	36·7	11·1	42·8	85
Royal Observatory	29·727	61·8	16·0	45·8	34·4	12·6	39·9	88
Royston.....	29·732	59·7	14·4	45·3	30·2	11·8	39·0	89
Lampeter	29·728	58·0	4·2	53·8	41·2	12·2	40·3	89
Norwich	29·722	59·5	4·0	55·5	33·6	11·0	39·1	89
Belvoir Castle	29·720	57·0	15·0	42·0	37·1	12·9	39·1	91
Liverpool	29·678	55·0	23·9	31·1	28·5	11·3	37·7	86
Wakefield	29·656	59·5	9·0	50·5	40·1	13·3	39·8	87
Leeds	29·664	58·0	12·0	46·0	37·0	11·8	36·9	85
Stonyhurst	29·664	53·6	12·4	41·2	31·4	11·3	38·9	89
Scarborough	29·523	55·0	14·0	41·0	30·0	6·6	38·8	90
Isle of Man	29·611	54·1	20·5	33·6	25·5	8·8	41·7	90
North Shields	29·577	56·0	9·0	47·0	33·2	9·3	35·3	89

NAMES OF STATIONS.	WIND.				Mean Amount of Cloud.	RAIN.		
	Mean estimated Strength.	Relative Proportion of				Number of Days on which it fell.	Amount collected.	
		N.	E.	S.	W.			
Guernsey	2·3	6	6	9	8	5·3	42	8·1
Exeter	1·2	6	6	9	9	6·9	60	7·2
Ventnor	—	4	5	10	11	—	41	4·9
Barnstaple	1·6	4	5	12	9	5·1	46	7·8
Royal Observatory	—	3	5	8	13	6·9	38	4·6
Royston.....	—	5	5	10	10	6·5	68	5·3
Lampeter	0·5	5	4	11	10	7·9	49	9·5
Norwich	1·4	5	3	11	11	7·1	37	6·3
Belvoir Castle	2·2	4	1	11	13	6·5	43	4·5
Liverpool	1·5	—	—	—	—	7·3	40	5·1
Wakefield	2·0	4	5	8	12	7·2	48	7·7
Leeds	—	9	3	6	12	7·8	—	5·1
Stonyhurst	0·7	5	4	8	12	7·5	65	11·7
Scarborough	2·8	4	4	9	12	—	41	4·0
Isle of Man	1·7	5	5	9	12	6·0	52	10·7
North Shields	2·0	6	3	8	12	6·6	53	5·1

Trade of United Kingdom, 1860-59-8.—Distribution of Exports from, United Kingdom, according to the Declared Real Value of the Exports; and the Computed Real Value (ex-duty) of Imports at Port of Entry, and therefore including Freight and Importer's Profit.

Merchandise (excluding Gold and Silver), Imported from, and Exported to, the following Foreign Countries, &c. (The unit 000's are omitted.)	Whole Year.					
	1860.		1859.		1858.	
	Imports from	Exports to	Imports from	Exports to	Imports from	Exports to
I.—FOREIGN COUNTRIES:						
Northern Europe; viz., Russia, Sweden, Norway, Denmark & Iceland, & Heligoland	23,118,	5,042,	19,608,	5,868,	16,317,	4,415,
Central Europe; viz., Prussia, Germany, the Hanse Towns, Holland, and Belgium	27,889,	21,217,	20,735,	18,631,	17,879,	20,023,
Western Europe; viz., France, Portugal (with Azores, Madeira, &c.), and Spain (with Gibraltar and Canaries)	24,244,	10,879,	22,180,	8,960,	17,525,	9,457,
Southern Europe; viz., Italy, Austrian Empire, Greece, Ionian Islands, and Malta	4,887,	6,002,	4,610,	5,558,	4,099,	6,405,
Levant; viz., Turkey, with Wallachia and Moldavia, Syria and Palestine, and Egypt	15,908,	7,716,	12,519,	6,737,	9,786,	7,173,
Northern Africa; viz., Tripoli, Tunis, Algeria and Morocco	296,	219,	289,	124,	379,	103,
Western Africa	1,801,	967,	1,526,	710,	1,572,	691,
Eastern Africa; with African Ports on Red Sea, Aden, Arabia, Persia, Bourbon, and Kooria Moorla Islands	54,	81,	61,	272,	117,	52,
Indian Seas, Siam, Java, Sumatra, Philippines; other Islands	1,151,	2,122,	2,249,	3,193,	1,680,	2,335,
South Sea Islands	—	34,	12,	115,	6,	67,
China, including Hong Kong	5,491,	5,319,	9,112,	4,460,	7,043,	2,877,
United States of America	44,728,	21,614,	34,295,	22,611,	34,281,	14,511,
Mexico and Central America	715,	645,	667,	825,	415,	895,
Foreign West Indies and Hayti	3,578,	2,670,	3,828,	2,557,	4,064,	2,590,
South America, (Northern,) New Granada, Venezuela, and Ecuador	687,	1,209,	585,	1,069,	465,	819,
" (Pacific,) Peru, Bolivia, Chili, and Patagonia	5,373,	3,086,	3,772,	2,332,	6,838,	2,277,
" (Atlantic) Brazil, Uruguay, and Buenos Ayres	4,238,	7,149,	5,205,	5,337,	3,971,	5,505,
Whale Fisheries; Grnlnd., Davis' Straits, Southn. Whale Fishery, & Falkland Islands	153,	6,	168,	11,	234,	—
Total.—Foreign Countries	168,311,	96,877,	141,421,	89,370,	126,621,	80,157,
II.—BRITISH POSSESSIONS:						
British India, Ceylon, and Singapore	18,467,	19,310,	16,901,	20,500,	16,662,	17,323,
Austral. Cols.—New South Wales and Victoria	4,698,	7,808,	4,241,	9,344,	4,004,	8,358,
" " So. Aus., W. Aus., Tasm., and N. Zea.	1,772,	1,899,	1,601,	1,881,	1,252,	2,125,
British North America	6,826,	3,738,	5,476,	3,615,	4,654,	3,159,
" W. Indies with Btsh. Guiana & Honduras	6,304,	2,557,	5,688,	2,278,	6,672,	2,589,
Cape and Natal	1,714,	2,064,	1,640,	567,	1,503,	602,
Br. W. Co. of Af., Ascension and St. Helena	175,	395,	480,	613,	442,	563,
Mauritius	1,684,	539,	1,689,	1,937,	1,714,	1,703,
Channel Islands	697,	656,	197,	335,	270,	505,
Total.—British Possessions	42,337,	38,966,	37,913,	41,070,	37,173,	36,454,
General Total	£ 210,648,	135,843,	179,334,	130,440,	163,794,	116,611,

IMPORTS.—(United Kingdom.)—Whole Years, 1860-59-8-7-6.—Computed Real Value (Ex-duty), at Port of Entry, (and therefore including Freight and Importer's Profit), of Articles of Foreign and Colonial Merchandise Imported into the United Kingdom.

(Whole Year.) FOREIGN ARTICLES IMPORTED.	(000's omitted.)	1860.	1859.	1858.	1857.	1856.
RAW MATLS.—Textile.						
Cotton Wool	£	35,757,	34,568,	30,107,	29,289,	26,448,
Wool (Sheep's)	£	11,031,	9,831,	8,972,	9,682,	8,664,
Silk	£	10,324,	10,596,	6,111,	14,229,	8,496,
Flax	£	3,837,	3,769,	3,021,	3,525,	3,633,
Hemp	£	1,865,	2,363,	1,873,	1,953,	1,985,
Indigo	£	2,529,	1,929,	2,292,	2,185,	2,454,
		65,343,	63,056,	52,376,	60,863,	51,680,
" " Various.						
Hides	£	3,296,	3,373,	2,480,	4,474,	2,806,
Oils	£	3,923,	3,654,	3,636,	4,025,	3,982,
Metals	£	4,228,	3,887,	3,710,	4,017,	3,914,
Tallow	£	4,014,	2,933,	3,042,	3,285,	2,926,
Timber	£	9,206,	8,163,	5,964,	7,564,	8,529,
		24,667,	22,010,	18,832,	23,365,	22,157,
" " Agriell.						
Guano	£	1,563,	769,	4,084,	3,613,	2,136,
Seeds	£	3,392,	3,042,	2,710,	3,062,	3,196,
		4,955,	3,811,	6,794,	6,675,	5,332,
TROPICAL, &c., PRODUCE.						
Tea	£	6,944,	5,813,	5,207,	4,677,	5,249,
Coffee	£	2,543,	1,956,	1,742,	1,720,	1,498,
Sugar & Molasses	£	12,811,	12,539,	13,468,	16,407,	12,504,
Tobacco	£	1,778,	1,817,	2,531,	2,182,	2,224,
Rice	£	1,023,	805,	1,653,	1,959,	1,987,
Fruits	£	1,254,	1,599,	1,290,	1,479,	1,579,
Wine	£	4,202,	2,781,	2,041,	4,081,	3,741,
Spirits	£	1,919,	2,328,	1,250,	2,788,	2,190,
		32,474,	29,538,	29,182,	35,293,	30,972,
FOOD						
Grain and Meal	£	31,432,	17,894,	19,993,	19,239,	22,971,
Provisions	£	6,546,	3,372,	3,139,	4,019,	4,730,
		37,978,	21,266,	23,132,	23,258,	27,701,
Remainder of Enumerated Articles	£	3,714,	3,379,	3,023,	3,930,	3,467,
TOTAL ENUMERATED IMPORTS		169,131,	143,060,	133,339,	153,384,	141,309,
Add for UNENUMERATED IMPORTS (say)	£	42,283,	35,765,	33,335,	38,346,	35,327,
TOTAL IMPORTS		211,414,	178,825,	166,674,	191,730,	176,636,

IMPORTS.—(United Kingdom.)—First Two Months (January—February) 1861-60-59-8-7.—Computed Real Value (ex-duty), at Port of Entry (and therefore including Freight and Importer's Profit) of Articles of Foreign and Colonial Merchandise Imported into United Kingdom.

(First Two Months.) (000's omitted.) FOREIGN ARTICLES IMPORTED.	1861.	1860.	1859.	1858.	1857.
	£	£	£	£	£
RAW MATLS.—Textile. Cotton Wool	3,979,	5,338,	3,952,	2,138,	3,029,
Wool (Sheep's) ..	392,	660,	418,	451,	433,
Silk	1,181,	1,385,	2,313,	688,	2,588,
Flax	198,	297,	243,	107,	206,
Hemp	54,	58,	72,	54,	43,
Indigo	66,	93,	76,	134,	75,
	5,870,	7,831,	7,074,	3,572,	6,374,
" " Various. Hides	124,	299,	140,	127,	332,
Oils	170,	363,	306,	180,	233,
Metals	260,	349,	287,	215,	335,
Tallow	130,	134,	86,	113,	218,
Timber.....	526,	363,	275,	265,	459,
	1,210,	1,508,	1,094,	900,	1,577,
" " Agricul. Guano	151,	134,	88,	221,	56,
Seeds	228,	317,	326,	207,	129,
	379,	451,	414,	428,	185,
TROPICAL, & C., PRODUCE. Tea	1,110,	1,158,	476,	416,	848,
Coffee	172,	188,	118,	97,	96,
Sugar & Molasses	1,304,	1,111,	1,097,	904,	1,214,
Tobacco	179,	43,	67,	76,	194,
Rice	128,	87,	24,	149,	59,
Fruits	173,	100,	80,	60,	145,
Wine	544,	391,	242,	227,	312,
Spirits	186,	215,	168,	75,	159,
	3,796,	3,293,	2,272,	2,004,	3,027,
FOOD Grain and Meal..	6,172,	1,709,	1,993,	2,595,	2,483,
Provisions	508,	649,	352,	330,	556,
	6,680,	2,358,	2,345,	2,925,	3,044,
Remainder of Enumerated Articles	311,	431,	308,	281,	488,
TOTAL ENUMERATED IMPORTS	18,246,	15,872,	13,507,	10,110,	14,695,
Add for UNENUMERATED IMPORTS (say)	4,561,	3,968,	3,377,	2,527,	3,674,
TOTAL IMPORTS	22,807,	19,840,	16,884,	12,637,	18,369,

EXPORTS.—(United Kingdom.)—First Three Months, 1861-60-59-8-7.—Declared Real Value at Port of Shipment of Articles of BRITISH and IRISH Produce and Manufactures Exported from United Kingdom.

BRITISH PRODUCE, & C., EXPORTED. (First Three Months.) (Unit 000's omitted.)	1861.	1860.	1859.	1858.	1857.
	£	£	£	£	£
MANFRS.—Textile. Cotton Manufactures..	9,134,	9,389,	9,550,	6,981,	7,664,
Yarn	1,908,	2,125,	2,303,	2,144,	1,787,
Woollen Manufactures	2,876,	3,005,	2,948,	1,941,	2,674,
Yarn	641,	807,	545,	450,	581,
Silk Manufactures ...	532,	503,	559,	320,	767,
Yarn	55,	48,	50,	39,	99,
Linen Manufactures...	1,084,	1,122,	1,177,	970,	1,249,
Yarn	327,	469,	475,	317,	389,
	16,557,	17,768,	17,607,	13,162,	15,210,
" Sewed. Apparel	390,	462,	452,	374,	431,
Haberdy. and Millnry	902,	989,	1,085,	755,	1,080,
	1,292,	1,451,	1,537,	1,129,	1,511,
METALS Hardware.....	732,	816,	834,	679,	903,
Machinery	750,	663,	576,	659,	678,
Iron	2,058,	2,395,	2,604,	1,912,	2,973,
Copper and Brass.....	474,	676,	664,	645,	675,
Lead and Tin	350,	573,	584,	389,	598,
Coals and Culm	658,	618,	608,	564,	607,
	5,022,	5,741,	5,870,	4,848,	6,434,
Ceramic Manufcts. Earthenware and Glass	385,	480,	442,	370,	510,
Indigenous Mnftrs. Beer and Ale	348,	645,	572,	452,	467,
Butter	134,	139,	161,	100,	144,
Cheese	27,	26,	30,	13,	32,
Candles	69,	63,	32,	27,	73,
Salt	78,	61,	39,	40,	70,
Spirits	79,	60,	56,	51,	253,
Soda	117,	226,	251,	134,	157,
	852,	1,220,	1,141,	817,	1,196,
Various Manufcts. Books, Printed.....	100,	101,	101,	87,	103,
Furniture	35,	48,	51,	57,	60,
Leather Manufactures	402,	514,	431,	436,	512,
Soap	46,	63,	39,	39,	62,
Plate and Watches ...	102,	120,	126,	113,	121,
Stationery.....	143,	181,	185,	166,	178,
	828,	1,027,	933,	898,	1,036,
Remainder of Enumerated Articles	710,	707,	771,	600,	737,
Unenumerated Articles	2,023,	2,087,	2,219,	1,686,	2,193,
TOTAL EXPORTS	27,669,	30,481,	30,520,	23,510,	28,827,

SHIPPING.—FOREIGN TRADE.—(United Kingdom.)—Three Months, (January—March), 1861-60-59-8.—Vessels Entered and Cleared with Cargoes, including repeated Voyages, but excluding Government Transports.

(First Three Months.)	1861.			1860.		1859.		1858.	
	Vessels.	Tonnage (000's omitted.)	Average Tonnage	Vessels.	Tonnage (000's omitted.)	Vessels.	Tonnage (000's omitted.)	Vessels.	Tonnage (000's omitted.)
ENTERED:—									
<i>Vessels belonging to—</i>	No.	Tons.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
Russia	60	23,	390	39	15,	39	13,	10	4,
Sweden	117	25,	214	70	17,	60	15,	36	9,
Norway	212	43,	204	182	42,	124	31,	149	36,
Denmark	379	39,	103	328	34,	253	29,	204	24,
Prussia and Ger. Sts.	375	108,	286	311	79,	265	74,	235	69,
Holland and Belgium	295	39,	132	271	40,	273	44,	184	31,
France	597	47,	78	302	27,	584	46,	558	45,
Spain and Portugal.....	102	25,	243	61	17,	75	18,	103	23,
Italy & other Eupn. Sts.	214	61,	285	117	37,	186	61,	155	46,
United States	489	450,	921	331	326,	197	199,	255	255,
All other States	3	1,	333	7	2,	4	1,	3	2,
	2,843	861,	302	2,019	636,	2,060	531,	1,892	544,
United Kingdm. & Depds.....	4,054	1,221,	301	3,712	1,113,	3,698	972,	3,397	894,
Totals Entered	6,897	2,082,	302	5,731	1,749,	5,758	1,503,	5,289	1,438,
CLEARED:—									
Russia	81	28,	345	70	25,	68	24,	51	19,
Sweden	116	28,	242	116	29,	75	23,	87	25,
Norway	183	44,	236	207	52,	91	25,	109	27,
Denmark	404	46,	113	412	46,	269	33,	222	29,
Prussia and Ger. Sts.	594	134,	226	564	133,	428	118,	302	86,
Holland and Belgium	307	43,	140	322	53,	320	55,	225	52,
France	1,098	110,	100	697	76,	759	80,	765	92,
Spain and Portugal	77	21,	272	69	19,	73	17,	84	19,
Italy & other Eupn. Sts.	259	72,	280	206	64,	266	83,	347	107,
United States	377	357,	950	340	327,	246	2,240,	225	205,
All other States	5	2,	400	6	2,	5	31,	5	2,
	3,501	885,	221	3,009	826,	2,600	729,	2,422	663,
United Kingdm. & Depds.....	4,792	1,332,	278	4,683	1,339,	4,998	1,346,	4,342	1,152,
Totals Cleared	8,293	2,217,	267	7,692	2,165	7,598	2,075,	6,764	1,815,

GOLD AND SILVER BULLION AND SPECIE.—IMPORTED AND EXPORTED.—(United Kingdom.)—Computed Real Value for the First Three Months, (January—March), 1861-60-59.

(000's at unit end omitted.)

(First Three Months.)	1861.		1860.		1859.	
	Gold.	Silver.	Gold.	Silver.	Gold.	Silver.
Imported from:—	£	£	£	£	£	£
Australia	1,612,	—	1,640,	—	1,540,	—
So. Amca. and W. Indies	357,	1,579,	269,	1,252,	469,	414,
United States and Cal.	—	5,	507,	142,	1,150,	177,
	1,969,	1,584,	2,416,	1,394,	3,159,	591,
France	886,	206,	35,	1,347,	225,	2,210,
Hanse Towns, Holl. & Belg.	138,	114,	5,	648,	327,	1,609,
Prtgl., Spain, and Gbrltr.	4,	60,	6,	93,	6,	16,
Mta., Trky., and Egypt	1,	3,	1,	1,	129,	3,
China	—	—	—	—	—	—
West Coast of Africa	12,	—	32,	2,	20,	1,
All other Countries....	14,	8,	1,	4,	19,	6,
Totals Imported	3,024,	1,975,	2,496,	3,489,	3,885,	4,436,
Exported to:—						
France	639,	278,	2,340,	94,	2,198,	71,
Hanse Towns, Holl. & Belg.	5,	115,	45,	7,	404,	3,
Prtgl., Spain, and Gbrltr.	224,	4,	126,	—	58,	—
	868,	397,	2,511,	101,	2,660,	74,
Ind. and China (via Egypt)	188,	2,499,	600,	3,423,	34,	3,891,
Danish West Indies...	—	—	—	—	137,	1,
United States	3,063,	18,	1,	1,	—	—
South Africa	6,	—	2,	—	—	—
Mauritius.....	—	2,	—	—	—	—
Brazil	5,	37,	71,	30,	58,	29,
All other Countries....	14,	37,	23,	22,	16,	2,
Totals Exported	4,144,	2,990,	3,208,	3,577,	2,905,	3,997
Excess of Imports	—	—	—	—	980,	439,
„ Exports	1,120,	1,015	712,	88,	—	—

REVENUE.—(UNITED KINGDOM.)—31ST MARCH, 1861-60-59-8.

Net Produce in YEARS and QUARTERS ended 31st MARCH, 1861-60-59-8.

[Unit 000's omitted.]

QUARTERS, ended 31st March.	1861.	1860.	1861.		Corresponding Quarters.	
			Less.	More.	1859.	1858.
			£ Mlms.	£ Mlms.	£ Mlms.	£ Mlms.
Customs	5,824,	5,551,	—	273,	5,914,	5,888,
Excise	4,873,	4,507,	—	366,	3,187,	3,251,
Stamps	2,191,	2,128,	—	63,	2,061,	2,052,
Taxes	314,	313,	—	1,	312,	308,
Post Office	895,	915,	20,	—	830,	705,
	14,097,	13,414,	20,	703,	12,304,	12,204,
Property Tax	4,024,	6,002,	1,978,	—	2,483,	3,390,
	18,121,	19,416,	1,998,	703,	14,787,	15,594,
Crown Lands	76,	75,	—	1,	73,	70,
Miscellaneous	339,	729,	390,	—	340,	346,
Totals	18,536,	20,220,	2,388,	704,	15,200,	16,010,
			NET DECR. £1,683,621			

YEARS, ended 31st March.	1861.	1860.	1861.		Corresponding Years.	
			Less.	More.	1859.	1858.
			£ Mlms.	£ Mlms.	£ Mlms.	£ Mlms.
Customs	23,306,	24,461,	1,155,	—	24,118,	23,109,
Excise	19,435,	20,361,	926,	—	17,902,	17,825,
Stamps	8,348,	8,043,	—	305,	8,006,	7,416,
Taxes	3,127,	3,232,	105,	—	3,162,	3,152,
Post Office	3,400,	3,310,	—	90,	3,200,	2,920,
	57,616,	59,407,	2,186,	395,	56,388,	54,422,
Property Tax	10,924,	9,596,	—	1,328,	6,683,	11,586,
	68,540,	69,003,	2,186,	1,723,	63,071,	66,008,
Crown Lands	290,	284,	—	6,	280,	277,
Miscellaneous	1,453,	1,802,	349,	—	2,126,	1,597,
Totals	70,283,	71,089,	2,535,	1,729,	65,477,	67,882,
			NET DECR. £605,995			

REVENUE (UNITED KINGDOM).—QUARTER ENDED 31ST MARCH, 1861 :—
APPLICATION.

An Account showing the REVENUE and other RECEIPTS of the QUARTER ended 31st March, 1861; the APPLICATION of the same, and the Charge of the Consolidated Fund for the said Quarter, together with the Surplus or Deficiency upon such Charge.

Received:—

Surplus Balance beyond the Charge of the Consolidated Fund for the Quarter ended 31st December, 1860, viz.:—	£
Great Britain	—
Ireland	£022,511
	922,511
Income received in the Quarter ended 31st March, 1861, as shown on preceding page	18,635,980
Amount raised by sale of Exchequer Bills (Supply) issued to replace, in part, the amount of Bills paid off out of the Ways and Means money grants for the year 1860-61	1,000,000
Amount raised by issue of Exchequer Bonds (in further part of a grant of £2,000,000)	694,000
Amount raised per Act 23 and 24 Victoria, cap. 109, on account of Fortifications, &c.	200,000
Amount received in the Quarter ended 31st March, 1861, in repayment of Advances for Public Works, &c.	317,011
	£21,669,508
Balance, being the deficiency on 31st March, 1861, upon the charge of the Consolidated Fund in Great Britain, to meet the Dividends, and other charges, payable in the Quarter to 30th June, 1861, and for which Exchequer Bills (Deficiency) will be issued in that Quarter.....	697,187
	£22,266,645

Paid:—

Amount applied out of the Income for the Quarter ended 31st March, 1861, in redemption of Exchequer Bills (Deficiency), for the Quarter ended 31st December, 1860, viz.:—	£
Amount applied out of the Income to Supply Services in the Quarter ended 31st March, 1861	2,709,516
Charge of the Consolidated Fund for the Quarter ended 31st March, 1861, viz.:—	11,816,304
Interest of the Permanent Debt	£5,588,060
Terminable Debt	696,899
Interest on Exchequer Bills (Deficiency)	519
The Civil List	101,021
Other Charges on Consolidated Fund	413,950
Advances for Public Works, &c.	257,560
	6,958,018
Surplus Balance in Ireland beyond the Charge of the Consolidated Fund in Ireland for the Quarter ended 31st March, 1861, viz.:	782,747
	£22,266,645

REVENUE.—(UNITED KINGDOM.)—QUARTER ENDED 31ST MARCH, 1861:—

The following Official Memorandum is issued with the Revenue Returns.

“CUSTOMS.—The Customs revenue shows a net increase, on the quarter, of 273,000*l.*, arising on corn, spirits, wine, and penny duties (400,000*l.*), lessened by a falling off of 127,000*l.* on tobacco, tea, and other articles. On the year, the Customs loss, as compared with the actual receipt of the preceding year, has been 1,155,000*l.* This loss has arisen upon the numerous articles affected by the repeal or reduction of duties. The general produce of the duties, with the exception of the warehouse and other charges collected by stamps, has, however, equalled the Budget estimate.

“EXCISE.—There is an increase on the quarter of 366,000*l.*, caused by the accelerated payment of the malt duty (550,000*l.*), lessened by a diminished receipt of 200,000*l.* upon spirits, large quantities of which were removed from bond in the corresponding quarter of last year, in anticipation of an increased duty. The receipt upon the year has decreased 926,000*l.* This decrease has arisen upon malt and spirits. The bad quality of the barley last year has caused the reduction on malt. The reduction on spirits, on the year, has arisen partly from the causes which have affected the revenue for the quarter, and partly from diminished consumption; the diminution of the stock of duty-paid spirits in the hands of dealers, has also temporarily affected the Excise receipts of the year. The decrease has been lessened (140,000*l.*) by the transfer of the game duties to this branch of revenue.

“STAMPS.—The increase of 63,000*l.* on the quarter has arisen from the new duties imposed by acts of the last session of Parliament. The increase of 304,000*l.* on the year has arisen on several of the most important heads of the stamp revenue, such as bills of exchange, probates, and fire insurances; as well as from the new duties created in the last session.

“LAND AND ASSESSED TAXES.—These taxes show a very small variation in the quarter. There is an apparent decrease of 105,000*l.* in the year, caused by the transfer of the game duties to the Excise revenue. The other items of this branch of revenue, show an increase of 35,000*l.*

“PROPERTY AND INCOME TAX.—The decrease of 1,978,000*l.* on the quarter is owing to the collection of an additional 4*d.* in the 1*l.* in the corresponding quarter of last year. The quarter's receipt has also been affected by the altered mode of collection. The increase of 1,327,000*l.* on the year has arisen from the increased duty, and also from the change in the periods of collection.

“POST OFFICE.—The variation on the quarter is accidental. The increase on the year arises from increased correspondence.

“CROWN LANDS.—The variation is unimportant.

“MISCELLANEOUS.—The decrease on the quarter is partly owing to a repayment by the Spanish Government, in the March quarter of last year, for which there is no corresponding receipt in the present quarter. The receipts from the sale of old stores have also diminished. The decrease on the year is almost wholly attributable to the latter cause.”

CORN.—Gazette Average Prices (ENGLAND AND WALES) First Quarter of 1861.

[This Table is communicated by H. F. JADIS, Esq., Comptroller of Corn Returns.]

Weeks ended on a Saturday 1861.	Weekly Average. (Per Impl. Quarter)					
	Wheat.	Barley.	Oats.	Rye.	Beans.	Peas.
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
January 5	50 3	40 3	26 6	39 10	43 4	42 -
" 12	57 1	40 6	26 6	34 6	43 10	41 6
" 19	57 3	40 6	23 2	31 9	41 10	43 -
" 26	55 6	40 7	23 1	35 10	42 5	41 8
Average for January	56 9	40 5	22 9	36 2	42 10	42 9
February 2	55 6	40 -	23 3	31 3	40 8	43 -
" 9	51 -	39 8	22 6	36 3	39 10	42 7
" 16	51 0	38 11	23 -	35 7	40 -	41 7
" 23	51 -	39 4	23 2	35 5	39 7	41 1
Average for February	54 6	39 5	22 11	35 4	40 -	42 9
March 2	51 2	39 2	23 -	35 1	39 7	41 7
" 9	51 2	38 11	23 6	34 6	41 8	43 8
" 16	53 8	38 7	23 9	34 10	40 1	41 -
" 23	54 -	38 6	23 10	32 11	40 1	40 9
" 30	55 2	37 11	23 4	36 7	40 11	43 4
Average for March	54 2	38 7	23 5	34 9	40 5	42 -
Average for the Quarter ..	55 1	39 6	23 1	35 4	41 -	42 6

RAILWAYS.—PRICES, Jan.—March,—and TRAFFIC Jan.—March, 1861.

Total Capital Ex- pended Mins.	Railway.	For the (£100). Price on			Miles Open.		Total Traffic first 13 Weeks. unit 000's omitted.		Traffic pr. Mile pr. Wk first 13 Wks.		Dividends per Cent. for Half Years.		
		1 Mr.	1 Feb.	1 Jun.	'61.	'60.	'61.	'60.	'61.	'60.	30 Dec. '60.	30 Jun. '60.	30 Dec. '59.
£					No.	No.	£	£	£	£	s. d.	s. d.	s. d.
42,7	London & N. Westn.	95½	100½	101½	966	966	974,	961,	77	76	52 6	50 -	52 6
26,8	Great Western	68½	73½	74½	583	578	456,	440,	60	59	35 -	30 -	35 -
12,2	Great Northern	108	114	113	283	283	324,	315,	88	86	63 9	45 -	70 -
16,7	Eastern Counties.	48½	51½	54	499	499	300,	299,	46	46	23 9	21 3	30 9
9,7	Brighton	114½	115	119	224	223	170,	155,	57	53	70 -	50 -	70 -
13,6	South-Eastern	85½	86½	87½	306	306	220,	145,	55	36	60 -	46 8	60 -
11,4	South-Western	91½	94½	95½	388	339	199,	183,	39	41	52 6	42 6	52 6
131,1		87½	91	92	3,249	3,194	2,643,	2,498,	60	54	51 1	40 9	53 11
21,2	Midland	126½	133½	135½	614	614	490,	474,	61	59	70 -	65 -	60 -
18,9	Lancsh. and York.	109½	116	118½	395	395	448,	430,	87	83	60 -	55 -	50 -
9,1	Sheffield and Man.	44½	54	55½	173	173	144,	141,	64	62	15 -	10 -	10 -
23,2	North-Eastern	100½	105½	104½	764	764	462,	442,	46	44	57 6	52 6	41 -
4,6	South Wales	62	62	63	171	171	86,	85,	39	38	30 -	20 -	27 6
77,0		88½	94	95	2,117	2,117	1,630,	1,572,	59	57	46 6	40 6	37 10
8,9	Caledonian	97½	98½	97½	219	219	186,	—	70	—	55 -	45 -	50 -
5,2	Gt. S. & Wn. Irlnd.	110	112	113	329	249	93,	86,	22	26	50 -	50 -	50 -
222,2	Gen. aver.	90	94	95	5,914	5,779	4,552,	4,156,	58	54	49 7	41 7	47 2

Consols.—Money Prices 1st March, 91½ to ¾,—1st Feb., 91½ to 92,—1st Jan., 92½ to ½.
Exchequer Bills. " 7s. to 3s. dis. " 8s. to 3s dis. " 3s. dis to par.

BANK OF ENGLAND.—WEEKLY RETURN.

Pursuant to the Act 7th and 8th Victoria, c. 32 (1844), for Wednesday in each Week, during the FIRST QUARTER (Jan.—March) of 1861.

ISSUE DEPARTMENT.					COLLATERAL COLUMNS.	
Liabilities.	DATES.	Assets.			Notes in Hands of Public. (Col. 1 minus col. 16.)	Minimum Rates of Discount at Bank of England.
Notes Issued.	(Wednesdays.)	Government Debt.	Other Securities.	Gold Coin and Bullion.		
Mins. £	1861.	Mins. £	Mins. £	Mins. £	Mins. £	1860. Per ann.
26,41	Jan. 2	11,02	3,46	10,29	20,51	31 Dec. 6 p. ct.
25,97	" 9	11,02	3,46	9,87	20,45	1861.
25,48	" 16	11,02	3,46	9,54	20,40	
25,26	" 23	11,02	3,46	9,34	20,03	7 Jan. 7 "
25,32	" 30	11,02	3,46	9,56	19,99	
25,49	Feb. 6	11,02	3,46	9,74	19,88	
25,23	" 13	11,02	3,46	9,90	19,70	14 Feb. 8 "
25,56	" 20	11,02	3,46	10,24	19,52	
25,84	" 27	11,02	3,46	10,52	19,51	
25,63	Mar. 6	11,02	3,46	10,30	19,30	
25,92	" 13	11,02	3,46	10,59	19,04	21 Mch. 7 "
26,30	" 20	11,02	3,46	10,98	18,85	
26,38	" 27	11,02	3,46	11,05	19,41	4 Apl. 6 "

BANKING DEPARTMENT.

Liabilities.					Assets.					Totals of Liabilities and Assets.
Capital and Rest.		Deposits.		Seven Day and other Bills.	DATES. (Wednesdays.)	Securities.		Reserve.		
Capital.	Rest.	Public.	Private.			Government.	Other.	Notes.	Gold and Silver Coin.	Mins. £
Mins. £	Mins. £	Mins. £	Mins. £	Mins. £	1861.	Mins. £	Mins. £	Mins. £	Mins. £	Mins. £
14,55	3,25	7,27	13,22	,64	Jan. 2	9,49	22,84	5,90	,72	38,94
14,55	3,28	3,74	15,48	,66	" 9	10,02	21,50	5,52	,68	37,72
14,55	3,34	2,75	14,43	,69	" 16	8,78	21,12	5,08	,77	35,76
14,55	3,36	2,95	13,13	,65	" 23	8,45	20,24	5,23	,73	34,64
14,55	3,37	3,58	12,59	,63	" 30	8,45	20,17	5,33	,77	34,72
14,55	3,48	4,19	11,93	,65	Feb. 6	8,44	19,93	5,61	,82	34,81
14,55	3,50	4,70	12,16	,61	" 13	8,44	20,73	5,53	,82	35,53
14,55	3,50	5,65	11,45	,59	" 20	8,44	20,46	6,04	,81	35,75
14,55	3,44	5,82	12,11	,59	" 27	8,77	20,57	6,33	,84	36,51
14,55	3,80	5,91	11,85	,62	Mar. 6	8,95	20,54	6,33	,91	36,73
14,55	3,82	6,64	11,69	,57	" 13	9,48	20,02	6,88	,88	37,27
14,55	3,82	8,22	11,45	,58	" 20	10,60	19,71	7,45	,87	38,63
14,55	3,84	8,41	11,40	,57	" 27	10,60	19,97	6,97	,95	38,49

CIRCULATION.—COUNTRY BANKS.

Average amount of Promissory Notes in Circulation in ENGLAND and WALES, on Saturday, in each Week during the FIRST QUARTER (Jan.—March) of 1861; and in SCOTLAND and IRELAND, at the Three Dates, as under.

ENGLAND AND WALES.				SCOTLAND.			IRELAND.			
DATES.	Private Banks (Fixed Issues, £40.)	Joint Stock Banks (Fixed Issues, £30.)	TOTAL. (Fixed Issues, £70.)	Four Weeks ended	£5 and upwards.	Under £5.	TOTAL. (Fixed Issues, £75.)	£5 and upwards.	Under £5.	TOTAL. (Fixed Issues, £65.)
1861.	Mins. £	Mins. £	Mins. £	1861.	Mins. £	Mins. £	Mins. £	Mins. £	Mins. £	Mins. £
Jan. 5	3,33	2,93	6,26	Jan. 12	1,57	2,73	4,30	3,30	3,61	6,91
" 12	3,42	3,00	6,42	" 19	3,41	3,00	6,41			
" 19	3,41	3,00	6,41	" 26	3,39	2,95	6,34			
" 26	3,39	2,95	6,34							
Feb. 2	3,33	2,91	6,24	Feb. 9	1,55	2,54	4,09	3,32	3,60	6,92
" 9	3,28	2,90	6,19	" 16	3,24	2,88	6,12			
" 16	3,24	2,88	6,12	" 23	3,21	2,86	6,07			
" 23	3,21	2,86	6,07							
March 2	3,19	2,86	6,05	Mar. 9	1,49	2,45	3,94	3,25	3,43	6,68
" 9	3,18	2,87	6,05							
" 16	3,17	2,89	6,06							
" 23	3,19	2,94	6,13							
" 30	3,28	3,02	6,30							

FOREIGN EXCHANGES.—Quotations as under, London on Paris, Hamburg & Calcutta; —and New York, Calcutta, Hong Kong & Sydney, on LONDON—with collateral cols.

DATES.	Paris.			Hamburg.			New York.	Calcutta.		Hong Kong.	Sydney.	Standard Silver in bars in London.
	London on Paris.	Bullion as arbitrated.		London on Hambg.	Bullion as arbitrated.			India House.	At Calcutta on London.			
	3 m. d.	Agnst. Engd.	For Engd.	3 m. d.	Agnst. Engd.	For Engd.		60 d. s.	6 m. s.			
1861.		pr. ct.	pr. ct.				pr. ct.	d.	d.	d.	pr. ct.	d.
Jan. 5	25.57½	—	—	1 p.	13.7	0.2	103	26	24½	57	1 p.	61½
" 19	67½	—	0.2	2 "	8	—	"	"	25	"	"	61¼
Feb. 9	.62	—	0.1	1 "	.7½	—	106½	"	25½	"	"	"
" 23	.75	—	0.3	2½ "	.9½	—	105	"	25	"	"	61
Mar. 9	.80	—	0.5	3 "	.10	—	106	"	"	56	"	"
" 23	.75	—	0.6	3 "	.9½	—	"	"	25½	"	"	60½

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QUARTERLY JOURNAL
OF THE
STATISTICAL SOCIETY.

SEPTEMBER, 1861.

*On the ORIGIN and Numerical DEVELOPMENT of SERFDOM in the RUSSIAN EMPIRE. By M. ARTHUR DE BUSCHEN, of the Central Commission of Statistics in the Ministry of the Interior, St. Petersburg.**

[Read before the Statistical Society, by Mr. J. T. Hammack, 23rd April, 1861.]

CONTENTS:

	<i>PAGE</i>		<i>PAGE</i>
I.—The Origin of Serfdom in Russia in the Seventeenth Century.....	312	IV.—Partial Amelioration of the Condition of the Serfs until the Abolition of Serfdom in 1861	317
II.—Legalization of Serfdom by Peter the Great.....	313	V.—Numerical Survey of Serfdom at the period of the Emancipation	319
III.—The further Development of Serfdom to the year 1801	315		

The project for the complete emancipation of the serfs which has recently attracted the attention of the civilized world, was taken in hand two years ago. That project has become a fact, and the serf population in Russia is now free. Despotism had enslaved the race,

* M. de Buschen, one of the Reporters of the Central Commission of Statistics at St. Petersburg, charged by the Russian Government with the mission of visiting the different States of Europe for the purpose of studying the practical details connected with the organization of their official statistics, having been in England (accompanied by M. Wilson), in order to observe the method of taking the recent census in this country, presented to the Statistical Society this Paper on Serfdom in Russia,—a subject of peculiar interest at the present time. It is proper to observe, that the paper was written by M. de Buschen in German, and that an excellent translation of it was prepared under difficult circumstances, and on a very short notice, by Mr. Clarkson Bradley, second assistant in the office of the Statistical Society; this translation, for which the thanks of M. de Buschen and the Society were publicly given to Mr. Bradley, Mr. Hammack has revised and condensed for publication.—*Ed. S. J.*